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ABSTRACT

Clarity in communication is important for workers in the General Accounting Office since much of the auditing work must be committed to paper if Congress, government officials and employees, or the public are to benefit. As a result an extensive writing improvement program was launched and this booklet written. Part 1 covers basic communication concepts and facts about how written words work most effectively. Part 2 shows how to apply sound line-editing practices and how to improve a report by writing well-structured paragraphs--using active, informative sentences and selecting the right words. Part 3 lists troublesome expressions and words and their more suitable alternatives. Appendixes include a partial draft digest before and after revision. A bibliography on self-improvement concludes the booklet. (HOD)

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from auditing to editing

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CS 201 710

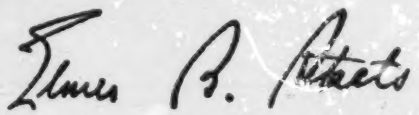
Foreword

Some time ago an experienced newspaper editor remarked, "The easiest thing for a newspaper reader to do is to stop reading. I never let my staff forget that." If an editor of a carefully written, well-edited, attractively printed newspaper worries that his paper still may not be read, a publisher of government reports should be even more concerned.

The General Accounting Office is a publisher. Most GAO auditing work must be committed to paper if Congress, government officials and employees, or the public are to benefit. Subordinate only to an accurate message, what is needed in these published products is a clearly written message.

Clarity is communicating in simple and direct language; we in GAO need to practice this art more skillfully. While this booklet was prepared for auditors, its message applies equally to anyone who writes for public information. Anyone who aspires to the management level in GAO must learn to write as skillfully as he audits or researches legal issues.

If you write with this positive attitude, your congressional readers will benefit more from the results of your long hours of audit. The message in this booklet can help each of you master the art of clear writing.



Comptroller General
of the United States

Preface

Writing is one of the most important skills in any organization. This is especially true in the General Accounting Office. At the request of the Comptroller General, the Office of Personnel Management launched an extensive writing improvement program for GAO in 1969.

The instructors, Floyd L. Bergman, Ed.D.; Mary L. bradford, MA; Harold R. Fine, CPA, MPA; and William E. Hoth, Ed.D., compiled this booklet from training program elements they found most effective in teaching auditors how to improve their writing. The secretaries, the illustrators, the reviewers, and the edit staff helped keep the booklet consistent with the concepts of clear writing.

To make it easy for the reader, this book is divided into three parts. Part I covers basic communications concepts and facts about how written words work most effectively. Part II shows the reader how to apply sound line-editing practices and how to improve his report by writing well-structured paragraphs; by using active, informative sentences; and by selecting the right words. Part III is a listing of troublesome expressions and words and their more suitable alternatives.

Leo Herbert

Director
Office of Personnel Management

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PART I

Auditors Can Write Better

Introduction

Understanding how written communication works and applying these concepts in the fast-moving auditing environment are absolutely necessary. The underlying values of clear written communication are the same as those underlying auditing.

Efficiency—Good writing saves auditing and reporting time.
Economy—Fewer, but well-chosen words mean a lower cost and a shorter reading time for the busy reader.
Effectiveness—A clear message points up necessary action.
Logic—Structure is the foundation of clear writing and clear thinking.
Evidence—Concrete support insures sound generalizations.
Objectivity—An accurate message is easier to evaluate.

Both the auditing tasks and the writing tasks are changing. While the GAO auditor still tests and reports on the validity, conformity, accuracy, and consistency of financial records, the major part of his work now is evaluating and reporting on program results and managerial efficiency. These reports require an individualized design and a writing style that busy people can easily read.

Clear writing is no accident. A report is made easy to read and understand by analyzing the sense and substance of what is said and how it is said, and then rewriting the message in standard English.

1/2/3

CHAPTER I

Auditors Can Communicate

Many an auditor who took his basic training in accounting acquired language habits acceptable to that discipline--the accountants' dialect.[1] When an auditor knows the reader of his report will understand his dialect, standard words and phrases are acceptable--acceptable not from a grammatical or literary point of view but from the point of view of reader expectation. The report is accepted by the reader because he does not need to read every word: he knows the standard format and where to look to find the figures needed for analysis. This generalization holds for the communication skills learned in any discipline, for each discipline has its own special dialect and its own private audience which understands the message without reading all the words.

GAO reports are read by busy managers, legislators, and their staff assistants from many disciplines and they may not be familiar with the particular format or writing style of the accounting discipline. To save these readers from having to decode the accounting dialect, GAO reports should be written in the universal dialect--standard English.

GAO's purposes for reporting include motivating managers and legislators to improve Government operations. A message motivates if it changes the value or projected worth of a decision. The message, the meaning, and the decision to act come from what is said and how the words are put together, rather than from where key phrases or figures are located in the report.

The auditor can no longer convince his reader by simply repeating his point over and over. He must realize that only a highly motivated reader will tolerate a complicated or excessively stereotyped style. In fact, the educated reader wants the message without needless words, passive voice, abstract vocabulary, and long-winded sentences. An auditor can easily learn to avoid a stereotyped approach by analysing how communication works.

How Does Communication Work?

First, a reader responds psychologically with his inner ears to the basic rhythms and sets of sounds acquired early in life. Written English should resemble those familiar sounds, as in this example.

> The Indian Housing Program, with a goal of eliminating substandard Indian housing during the 1970's, is run jointly by three agencies. The Bureau of Indian Affairs, Department of the Interior, and the Department of Housing and Urban Development (HUD) finance home construction and renovation, and the Indian Health Service provides water and sewerage.
>
> Between 1966 and 1970, HUD and the Bureau built or renovated 15,000 houses for Indians for $108 million. GAO reviewed the program to find out whether substandard housing was being eliminated, and if not, what changes should be made.
>
> The program is not meeting the Indians' housing needs, and unless the program is accelerated, it will not meet its goal. Most families in new and renovated housing are living better, but the program has not reduced the number of families in substandard housing. Despite the construction of 11,000 houses between 1968 and 1970, 93 percent of the families in substandard houses in 1968 were still there in 1970.
>
> What seems to be the delay? HUD and the Bureau point to HUD's financing delays and some tribes' reluctance to ask for Federal help. But GAO found four other problems.[2]

[1] Word choice, sentence structure, how ideas are developed, and the stance (e.g., defensive or neutral) taken.

[2] Part of the original draft digest of the report on the Indian Housing Program is included as Appendix I.

The above excerpt, read aloud, falls easily on the ear in natural speech patterns, yet it is not oversimplified. The verbs are mainly active (*run, built, renovated, reviewed,* and *spent*) and are simple (*find out*, instead of *ascertain*) but not childish. Sentence variety is good, and the reader quickly focuses on the ideas to come.

In contrast, the following paragraph, which requires decoding, leaves the reader with a scant message, indeed.

> It seems that reviews in depth of the efficiency, economy, and effectiveness with which the activities involved in the elements of each communication medium are being carried on for the medium and among and between the several media, from the standpoint of how well designed and effectual the activities are in terms of accomplishing USIA's objectives, would be most appropriate management tools, in view of the importance of evaluating input in relation to output-oriented measures as well as the business-type aspects involved.

Such writing exhibits the 1066 syndrome. When the Normans invaded England they brought the idea that Latin words were superior (both socially and intellectually) to short, sturdy Anglo-Saxon words. With that idea came another: If a man wanted to leave the farm and rise in status, he should forget the simple speech of his ancestors and adopt the court language of the King.

Does modern man still have that idea? Is he avoiding the simple direct style because he fears it will identify him with a low class? Is he intentionally sprinkling his language with overblown terms and Latin-based jargon? Does he assume that true wisdom lies in big words and that simple words are for simpletons? Positive answers to these questions have a tradition among some preachers, teachers, writers, and politicians. But modern political leaders, skillful advertisers, and other communication specialists in our media-minded society know a Latin-like look no longer wins the reader. The words of this seemingly simple poem tell the tale.

Big Words And Little Ones

By

Arthur Kudner, for his son

Never fear big long words.
Big long words mean little things.
All big things have little names,
Such as life and death, peace, and war
Or dawn, day, night, hope, love, home.
Learn to use little words in a big way.
It is hard to do,
But they say what you mean.
When you don't know what you mean,
Use big words–
That often fools little people.

So words, the right words, get the message across. Unfortunately, there is more to it than that. What counts in communication? How can effective English be put to work in reports? What is the relationship between clear writing and sound reasoning? The next three chapters attempt to answer these questions.

CHAPTER II

What Is Communication?

Communication amounts to interchanging thoughts, opinions, or information by speech, writing, or signs. This implies at least four elements: a sender, a message, a medium, and a receiver (reader). Communication happens when the receiver understands the message the sender intended.

But several factors complicate the seemingly simple communication process. A speaker or writer may not have sent the exact message he had in mind. And the message sent may not be the one received—the sender's words may not have been as clear to the receiver as the sender intended. Then, too, the receiver may not be accustomed to the medium in which the message is sent—a letter, a telephone conversation, or a written report. He may not be receiving the message voluntarily, with deep interest, or with an intent to respond. Finally, just sending the message may influence the receiver, particularly if it is negative.

Even if the sender understands the facts about what makes communication work and is clear on the possible effects of his message, he still may not be able to communicate. For example, the sender may not know enough about his receiver's needs, or he may even be trying to communicate with the wrong receiver. Too, the sender's purpose may not be to inform or clarify but simply to document his work. Finally, he may not be organizing his material well enough to permit the receiver to follow his sense and logic, or he may be couching it in a style too difficult to follow.

The variables affecting communication are infinite, but most of them fall under the five-part concept developed by Harold Laswell, a Yale University Professor of Law.

WHO? SAYS WHAT? TO WHOM? IN WHAT MEDIUM? WITH WHAT EFFECT?

Who?

The first element of communication *is* voice—the personality behind the message. In Government reports the who is the person signing the report, often the head of the agency. The true author is anonymous, and for good reason. The power and status behind the person sending the message has a lot to do with how the message is received and how the receiver reacts. A message from the Comptroller General, for example, has a much better chance of influencing behavior than the same message from the anonymous author who wrote it.

Yet, anonymous authorship constrains those who write draft reports. Obviously, the writer with a worthwhile message, wants to make sure the report is accurate, that it is clear to those reviewing it and clear to the person signing it. But he often must write without knowing who the specific reader will be, or how he will use the report. So the writer often does not know what emphasis the published report should have. To work within these constraints, he may choose to put in too much information rather than too little. The intention is good, but the effect is much like shopping for groceries with no menu in mind.

Says What?

Knowing the purpose for writing can be the most important step in the writing process. The content or

what to say is influenced by why the message is said in the way it is said. When what and why are not clear in the writer's mind, chances are the confusion will show in the writing and the message will not be clear.

To help clarify his reason for writing, a writer could ask these questions: Is the reader supposed to understand a specific problem? Is he expected to use judgment and to act? How can he be informed? Should the writer be concerned with interesting a large group of readers in the issue?

Next is organizational purpose. Many GAO reports give the Congress and the public answers to four fundamental questions: (1) Are public funds being wasted? (2) Are Federal programs achieving their objectives? (3) Can program objectives be met by using different or lower cost approaches? and (4) Are funds being spent legally? Our reports must answer these questions directly since the reader can act only if issues and alternatives discussed in the report are written in language he understands—standard English.

With special effort a writer can visualize and write a report from the reader's point of view. But to do so, the writer must change his perspective from internal processes to external audience needs. Although auditing processes are important within the organization, the reader is interested in what was found and what needs to be done. When the writer adds too many qualifiers, such as *indicated, primarily, generally, about,* and *approximately,* the reader will likely question the reason for sounding so defensive and may miss the message. Self-referencing statements, such as *in our review, we found,* and *based on the information made available to us,* tend to confuse the reader by obscuring the what was found in a morass of who found it and how it was found.

To Whom?

Any writer should know several important things about to whom he is writing. When he does not know his reader, he will find it unnecessarily difficult to furnish needed information in a logical, organized way.

Within GAO, the reader is usually another auditor, often of higher grade, who is sitting in the review chair. Outside of GAO, the readers are Members of Congress, congressional staff, executive agency officials and employees, and the public. What are the individuals like? What are their reading, education, and intellectual levels? What are their motivations for reading the report? Is it for information or for action? What are their past experiences with the topic?

Their education level is the easiest to determine, of course, and with that a writer can predict their reading and intellectual levels. GAO writers could take a hint from the 1970 census on what education and reading levels to approach. That census showed the median education level of the population aged 25 or over was just over the 12th grade.

As for the Congress and its staff, the average education level is at least 2 years of college, and many have more years than that. Lawyers, businessmen, and bankers are predominant in both the House and the Senate.

If GAO chooses to reach the better educated 55 percent of the population aged 25 and over, as well as Members of Congress and their staffs, the writer should write in a style readable by a person with a 10th grade reading level—the reading level of the average college junior. This does not mean that the writer should try to write every report as if it were for a 10th grader. Rather, he should write about difficult and relatively technical ideas in a language readable to the majority of educated Americans.

Some useful generalizations on to whom are: (1) know how the reader intends to use the information, (2) concentrate on the message, rather than the processes used to develop it, so the reader will reach the conclusion you intended, and (3) use a relatively simple, straightforward style so busy readers, such as Congressmen, will not stop reading.

In What Medium?

As Marshall McLuhan put it, "the medium is the message." A person's reaction to the spoken word is different from his reaction to the written word. The written word is rigid; it cannot convey tones of voice, indicate gestures, or provide eye contact with another person. This is an advantage when the message must be objective or when it is a documentated fact. Written reporting is superior when the message is complex, controversial, or highly technical; the message will be the basis for a law or an action against another party; or the message is fundamentally reference information, a proposal, or a disclosure. Written reporting gives the reader time to analyze what he has read.

Traditionally, public accountants have accepted the purpose of reporting as attesting: documenting the *validity, conformity, accuracy,* and *consistency* of financial transactions. This purpose led to standard reporting formats and the formula approach to writing.

GAO moved to evaluating program results and managerial efficiency. New messages required new formats. The report not only had to document and inform quickly but it had to cause people to change. GAO writing style must reflect these attitudes.

With What Effect?

The effect a message will have on a reader is difficult to anticipate. After analyzing his reader and writing the report, a writer may believe that no one could possibly misinterpret or react negatively to his message. And yet that is exactly what may happen. Too, a writer may try to prevent a reader from deliberately misinterpreting his message or from blowing up a coincidental thought into a major issue, but there is no way to prevent an insincere reader from doing so. Below are some ways a writer can prevent unintentional misinterpretations and keep from alienating or confusing a reader who really wants to get the message.

KNOW YOUR PURPOSE FOR WRITING

The writer needs to know what he wants to accomplish. If he is merely documenting the record for future reference, setting down all the detailed facts and figures as well as how and where he found them is acceptable. Much legal and workpaper writing is this kind of documentation. Such writing is not designed for quick or leisure reading. It must be studied so the reader can be informed about details which support general statements. On the other hand, if the purpose is to motivate, a detailed recitation of all the facts and processes may not help the reader understand the message. As the purpose for writing changes, so should the writing approach.

At the outset, usefulness is the key. Useful information gives the decisionmaker the basis for deciding an issue. If the information sent is known in advance by the decisionmaker, nothing will have been communicated and no change can happen.

A writer should try to gauge the change his reported message will bring about in a decisionmaker's actions by anticipating his reaction to the report. There is no ideal situation because a writer cannot anticipate all uses or users of the report. Yet the writer's experience and familiarity with the subject matter should be used to help him develop a subjective forecast that anticipates probable users, their needs, and their reactions.

USE OBJECTIVE, UNEMOTIONAL WORDS

Avoid labeling facts with subjective emotion-laden words like *malfeasance, waste, extravagance, ineffectiveness* and *fraud.* These are negatively slanted judgmental words which detract from an objective tone of the report.

Let the reader analyze the facts and the conditions and do his own labeling. The writer can win his reader and remain objective by accurately describing the conditions and suggesting ways to correct them without using negative labels.

USE CONCRETE WORDS

Use words which accurately describe the object or activity you are writing about. Such abstract words as *standards, capability, facility, service unit, problem,* and *factor* have many meanings and can confound the most serious reader because they defy specific visual images and do not relate to fundamental life experiences. Remember, a word that means everything can also mean nothing. (See pp. 12-14.)

WRITE REPORTS IN A READABLE STYLE

The style used to document for the record (legal decisions and workpapers, for example) is different from the style used to communicate. Report language must flow smoothly, distinguish important ideas from the unimportant, and maintain a tone and cadence approximating spoken English. Researchers have developed readability formulas to measure how effective a writer's style is with his reader. These formulas are based on the following concepts.

- –The fewer number of syllables in each word of a passage, the easier the passage is to understand.
- –The more familiar the words are, the easier it is to grasp the meaning.
- –The closer the words are to fundamental life experiences, the easier the writing is to understand.
- –The shorter the average sentence length, the easier the passage is to read.

CHAPTER III

What Is Effective English?

Words have two dimensions. They denote meaning, as defined in dictionaries (called vocabulary), and they point out relationships among words in sentences. Both dimensions, which form the studies called semantics and grammar, are at work in this poem from "Alice In Wonderland."

Jabberwocky

by

Lewis Carroll

'Twas brillig, and the slithy toves
  did gyre and gimble in the wabe!
All mimsy were the borogoves,
  and the mome raths outgrabe.

"Beware the Jabberwock, my son!
  The jaws that bite, and claws that catch!
Beware the Jub-jub bird, and shun
  The frumious Bandersnatch!"

He took his vorpal sword in hand:
  Long time the manxome foe he sought
So rested he by the Tumtum tree,
  And stood awhile in thought.

And, as in uffish thought he stood,
  The Jabberwock, with eyes of flame,
Came whiffling through the tulgey wood,
  And burbled as it came!

One, two! one, two! And through and through
  The vorpal blade went snicker-snack!
He left it dead, and with its head
  He went galumphing back.

"And hast thou slain the Jabberwock?
  Come to my arms, my beamish boy!
O frabjous day! Callooh, Callay!"
  He chortled in his joy.

'Twas brillig, and the slithy toves
  Did gyre and gimble in the wabe:
All mimsy were the borogoves,
  And the mome raths outgrabe.

How does a reader get any sense from this? Since most of Louis Carroll's readers are acquainted with tales of knighthood and other heroic deeds, the author counted on a special context—the readers' previous experiences. However, readers who do not have such experiences may need to have the message explained to them before they can understand it.

Root And Relational Words

In "Jabberwocky" it is hard to tell exactly what is going on because much of the vocabulary is nonsensical. Words like *vorpal*, *uffish*, and *whiffling*, if not *jabberwocky* itself, are not clear, but from their familiar endings or locations, we can guess their meanings. Other words are very clear: *his*, *in*, *the*, *so*, *by*, *as*, and *it*.

The words we do not know and the words whose meanings we assume are clear can be divided roughly into two groups: root and relational. The root words are most of the nouns, verbs, and adjectives which carry the ideas in a sentence and make the point whenever feelings or ideas are communicated. They have meanings which symbolize real-world substances, actions, and qualities.

The root words, however, must be arranged in the right order—syntax—showing the relationships between them. Words like *the*, *of*, *from*, *with*, *so*, and *as* are the

relational words which do the arranging. Of course they cannot be defined by themselves for their meanings are found in the language system itself.

As readers, we usually do not pay attention to relational words or to the arrangement which makes up our grammar. Language works best when grammar and relational words are used so effectively that they do not call attention to themselves. We pay attention to the root words—the main ideas—and that is why these words should be within the readers' experience.

The Right Names For Things

What journalists, educators, social critics, and some Government employees call gobbledygook is language at an unnecessarily abstract level complicated by jargon or private meaning. Language relates to experience the way a map relates to territory. Any map is symbolic, an abstraction of reality, and the person reading the map must refer back to reality to test its validity. Words are symbols, too. Like marks on a map, they have degrees of abstraction. To name things we have to exclude many specific characteristics of the individual item. The word dog covers a large number of sizes, breeds, and colors. All these differences are overlooked in the abstraction dog. This abstracting process is at the very core of language. Without it, we would not be able to communicate.

We can take any item or event and abstract it further, generalizing it to practically the entire universe. For example, the word *room* can become a *living area*, a *space*, or a *facility*. A *hammer* may be a *tool*, an *implement*, an *artifact*, or a *cultural item*. This range of generalization or abstraction is usually illustrated by the classic ladder of abstraction.

The more abstract the term, the larger the territory it covers and the wider the range of interpretations among readers. A careful writer guards against using an abstraction which, although it includes his idea, can be interpreted in different ways. For example, the word *facility* can properly refer to a factory, but *factory* should be used if this is what is being discussed. *Facility* should be saved to name something, like a shipyard with vessels, cranes, docks, trucks, or building materials or any other comparable range of variables, for which a specific word like *factory* is too limited.

Skillful writers help readers by using concrete words to support and limit high-order abstractions. For example:

> OMB has issued broad guidelines to the U.S. Government agencies directing that maximum feasible utilization be made of U.S.-owned foreign currency.

This sentence can be reduced, as one auditor suggested, to:

> OMB issued instructions requiring U.S. agencies to use foreign money owned by our Government whenever they could.

The most glaring error in the original sentence is the phrase *maximum feasible utilization*, an extraordinarily abstract term far away from the experience of most readers. Concrete terms improve such inflated sentences.

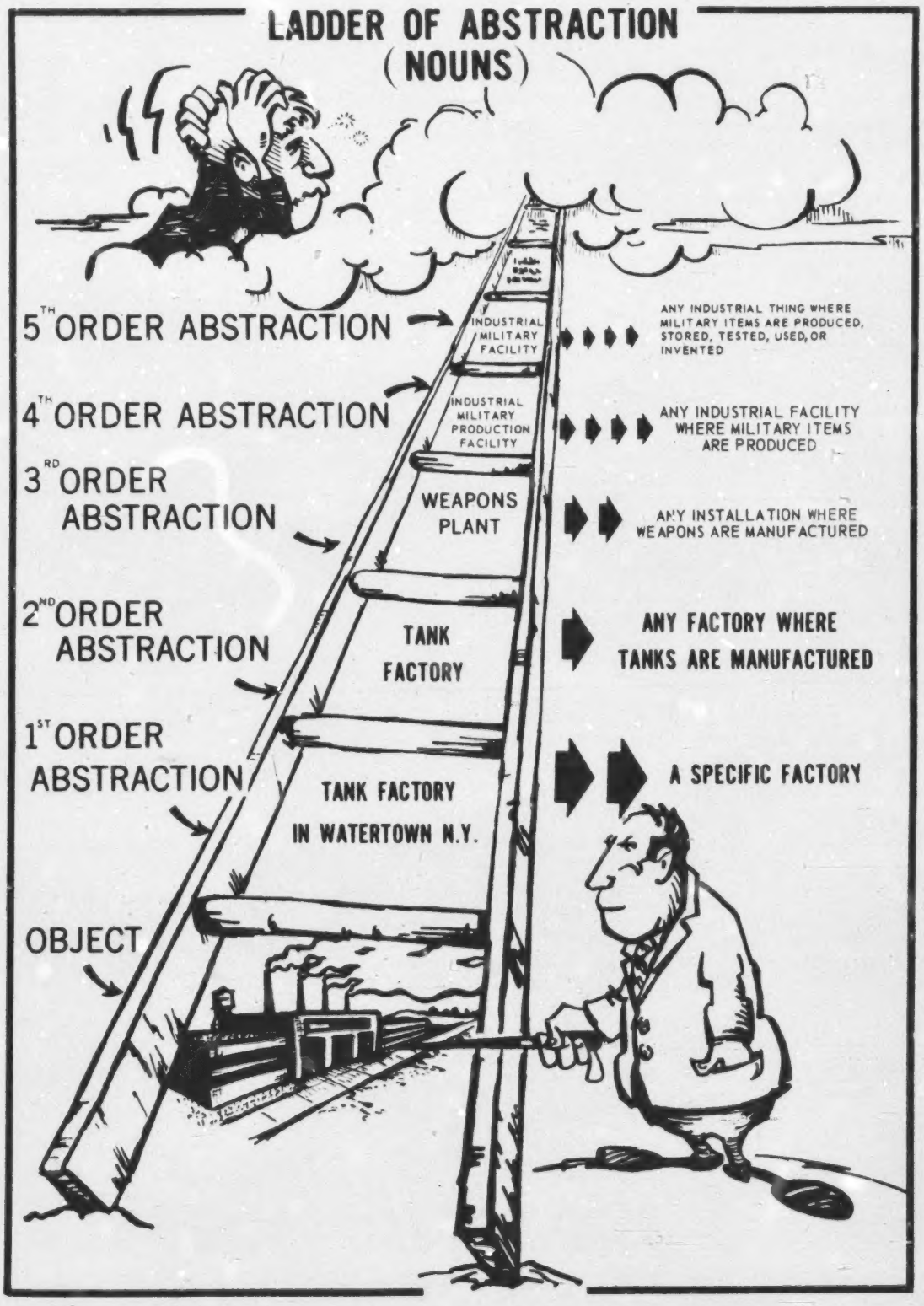
A similar danger is *dead-level abstracting*—using words at the same level of abstraction to explain another. Such *explanations* do not bring the reader closer to understanding. Most of the difficulty with the following excerpt lies in dead-level abstraction.

> Even when adequate provisions have not been made to prevent the occurrence of O&M, problems that occur can be minimized through procedures available for detecting and correcting improper or inefficient O&M. Existing State procedures, however, are in need of further development. In this regard, FWQA could be of assistance to the States by gathering and disseminating information to develop a model State program for the detection and correction of plant O&M problems.

Let's analyze the above paragraph. What are the adequate provisions that can prevent occurrence of O&M? Whatever they are, they cannot be improper or inefficient, but they certainly can be cured by disseminating information to develop a model to detect and correct O&M problems. But what were the problems? Obviously they occurred and can be minimized through procedures—if that helps at all. Because all the words are roughly at the same level of abstraction, the argument is not advanced—it is on a treadmill.

Dead-level abstraction is usually accompanied by other flaws in style, such as in the following excerpt where wordiness compounds the error.

> This procedure was designed to provide greater emphasis on individual pricing examinations by our regional offices. By giving regional managers increased responsibility and flexibility for selecting, scheduling, and reporting on contract work, greater use is made of our regional office staff and reports are issued soon after fieldwork is completed.


LADDER OF ABSTRACTION
(NOUNS)
5TH ORDER ABSTRACTION
4TH ORDER ABSTRACTION
3RD ORDER ABSTRACTION
2ND ORDER ABSTRACTION
1ST ORDER ABSTRACTION
OBJECT
INDUSTRIAL MILITARY FACILITY
INDUSTRIAL MILITARY PRODUCTION FACILITY
WEAPONS PLANT
TANK FACTORY
TANK FACTORY IN WATERTOWN N.Y.
ANY INDUSTRIAL THING WHERE MILITARY ITEMS ARE PRODUCED, STORED, TESTED, USED, OR INVENTED
ANY INDUSTRIAL FACILITY WHERE MILITARY ITEMS ARE PRODUCED
ANY INSTALLATION WHERE WEAPONS ARE MANUFACTURED
ANY FACTORY WHERE TANKS ARE MANUFACTURED
A SPECIFIC FACTORY

The point can be made with fewer generalizations and fewer words:

> Under this procedure, regional managers are responsible for selecting, scheduling, and reporting on contract work. Regional office staffs are used more for individual pricing examinations, and reports are issued soon after fieldwork is completed.

At the bottom of the abstraction ladder, another danger awaits. The thoughtful writer is aware that oversimplifying can be as nonsensical as overgeneralizing.

For example, in one report on solid waste management, the writer blithely announced:

> * * * the Army is responsible for providing support for national and international policy and is responsible for monitoring the security of the United States * * *.

In a report dealing with the Army's mission, this statement might make sense, but in a report on solid waste management, it is not only irrelevant but simplistic.

CHAPTER IV

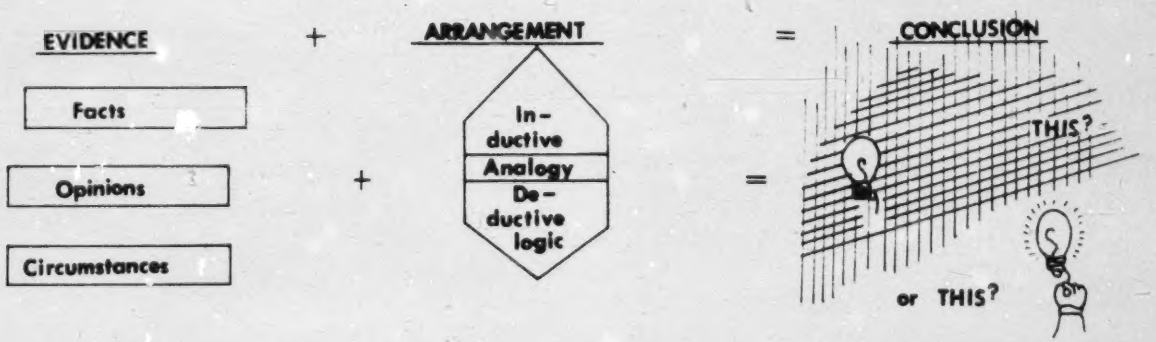
Writing Within Reason

Organizing ideas implies reasoning. The effects of poor reasoning are not so apparent as those of poor grammar or spelling. Poor reasoning, however, is more disabling to the audit report purpose. Reasoning relies on facts and inferences. The reader's questions of HOW? and WHAT? are best answered with facts, but WHY?, the most important question, must be answered by inference or by conclusions based on the facts. An auditor, perhaps more than other report writers, is aware that his conclusion is a judgment based on a preponderance of evidence and seldom is an absolute, inevitable determination. Much auditor frustration can be traced to this awareness.

Inference, then, is an essential part of the job. A simple recitation of facts, no matter how solid the facts are, creates inferences. When inferences are made, the reader asks other questions: How adequate are the criteria? How sound is the reasoning? Sharing and exploring both facts and inferences help to establish the truth of a proposition for the reader.

To meet the test of sound logic and clear reasoning, the writer must meet two standards: language and logic. He must (1) use terms, expressions, and sentences which an uninformed reader can understand, (2) prove all statements in question with evidence, and (3) move, by clear and logical steps, from proved statements to the conclusion, as shown in this formula.

The Reasoning Process



Inferences are harder to accept when they are drawn from opinions and circumstances outside the comparative security of facts. In less than totally certain situations, the logical, well-organized presentation of evidence is necessary to convince the reader to accept the writer's interpretation.

Reasoning by inference can be handled by induction, deduction, or analogy. In induction, the argument moves from the facts to the generalization. In deduction, the main idea is stated and then supported by facts. In analogy, one situation is compared with or contrasted to another. All three approaches can be used together but one approach must dominate in a given section of the report.

To insure sound reasoning and good organization, write out the anticipated message in the form of a tentative report digest at the end of the survey phase. This provides the base upon which to write the report at the end of the review even when it is reshaped and recast as the review proceeds. The tentative digest can be used by the entire audit staff as a report outline, for it shows what is to be developed and reported. At the beginning of the report-writing phase, the updated digest can be used as the outline. This is one way to integrate reporting with audit planning and execution.

Many writers confess to outlining after they write their reports just to meet the requirement for formal outlines. Outlining after the first report draft is completed is a good practice for all writers. Often such an outline can pinpoint otherwise unnoticed flaws in logic. These writers can improve their reports and contribute to the knowledge of others if they also prepare working outlines beforehand.

According to the GAO Report Manual, reports should present

- –findings and conclusions,
- –comments from or actions by agencies,
- –evaluations of the agencies' comments or actions, and
- –recommendations or matters for congressional consideration.

The writer's message should be outlined in this sequence. Of course further outlining will be necessary within each area. A general introduction is useful, but the writer should start his report as close to the message as possible.

Background information must not overshadow the dominant message. For example, if the report describes the Department of the Army's inaction and its lack of responsible policies in the management of solid waste, describing the Army's mission of maintaining national security is superfluous. It sidetracks the reader before he gets to the message.

After the writer gives the necesary background concisely, he can describe the issue and the causes of the problem. For example, solid waste has become a problem on federally owned lands because there is no coordinated policy for policing campers or for collecting and disposing of their trash. This point leads logically to describing the underlying causes—the real reasons for the problem: "Campers are leaving more trash on Federal lands than the present solid waste disposal system can handle." In this way the reader quickly knows the reason for the report.

The reader is now prepared to understand the facts: Untreated solid waste pollutes the waterways, creates scenic blight, and invites rats and other undesirable pests. These facts lead the reader to agree with the conclusion and recommendation.

Other formats are possible and report writers should experiment. For some subjects the inverted pyramid may help. In this format, the reader is told what he first wants to know, and then is given facts of decreasing importance so that the report can be cut at any point without losing meaning. Some GAO reports can be written in the who, what, when, where, and why of journalism and still document the findings.

Effectiveness reports can be organized so that the beginning not only names the subject but also indicates the pattern of organization. For example, an opening sentence may be "The * * * program is (or is not) achieving the objective of * * * for the following three reasons." The rest of the report can cover the three reasons followed by the conclusions.

When a report is well written, the findings and conclusions will not have to be restated in the recommendation. Furthermore, if the conclusions logically imply a recommendation, the recommendation can be stated in specific terms and therefore be meaningful and useful. "Consider revising guidelines" is not as specific as "Eximbank should develop standards for measuring the effectiveness of its financing system. Such standards could include * * *."

PART II

How To Correct Writing Problems By Editing

Introduction

The what and why of communication discussed in part I explains that if the reader did not get the message, none has been communicated. Part II gives the how for transmitting a message successfully.

Having a message to communicate is the most important part of writing. Once the message has been identified, the writer must insure it will be understood by mastering these important writing skills: (1) grouping sentences which provide meaning, (2) framing sentences which give ideas, and (3) using words which make sense. Diligent study of this section will help auditors who want to communicate.

CHAPTER V

Organizing Paragraphs

A paragraph can be a single emphatic word or a group of sentences which develop a stated or implied idea. In report writing, the most common types of paragraphs are the expository and the signal paragraphs.

Expository paragraphs answer the reader's questions. For example, they can enumerate or define.

--the steps in financing a particular Federal project,
--the kinds of financing problems,
--the reasons for financing the project with Federal funds, and
--the results of the project.

They can explain how something does or does not work, the degree to which something does or does not exist, and the conditions under which something does or does not happen.

Signal paragraphs help the reader make his way through the report. They may

--introduce an idea, create reader interest, or set a scene;
--shift from one subject to another;
--call attention to important ideas; or
--highlight major developments previously detailed.

Since signal paragraphs function only within the structure of the total report, they cannot be categorized. The expository paragraph, however, has three approaches and three patterns.

Paragraph Approaches

Each paragraph must list its information consistently, and the approach must be preselected. The deductive approach announces the main idea in a topic sentence (underlined) and then gives supporting details.

DEDUCTIVE

> Technical assistance to less developed countries covers the full range of activities--planning, analyzing, educating, and advising--traditionally devoted to enhancing human resources and institutional development. The Agency for International Development provides technical assistance, under the Foreign Aid Program, through service contracts with educational institutions, firms, associations, and individuals. Often these contracts finance as much as 80 percent of the total project cost.

An inductive approach gives details or examples and then moves to the main idea.

INDUCTIVE

> More medical professional personnel could be assigned to patient care if they were relieved of command, administrative, and routine duties. The use of MDC officers in hospital command positions for which they have been trained and educated could relieve more than 200 physicians of administrative duties. Increased hiring and upgrading of physician assistants and support-services personnel would also permit medical professionals to concentrate on patient care. All of these actions would reduce the total number of required medical personnel.

SEMI-INDUCTIVE

Because there may be reason to withhold it, the main idea may be introduced at the beginning of the paragraph and completed at the end. The semi-inductive approach allows a bit of suspense.

> A team of corps members taught in one school under an arrangement which, we believe, was

not authorized under the enabling legislation. The corps members took over teaching positions intended for regular teachers and the Teacher Corps funds supplanted State and local funds that otherwise would have been used for regular teacher salaries. Therefore, the intent of the legislation needs clarifying.

Paragraph Patterns

Expository paragraphs use three organizational patterns: (1) enumeration, (2) comparison, and (3) definition (classification). The type of information in the paragraph dictates the pattern.

ENUMERATION

Enumeration paragraphs list the details in one of three possible orders: (1) time (chronologically), (2) space (by location), or (3) importance (as the details relate to one another from least to most important or the reverse).

Time

From inception of the loan program through June 30, 1971, FHA made 1,455 loans totaling about $420.9 million to 1,315 cooperatives. FHA states that, in changing the order of priorities for available poverty funds, OEO and the Office of Management and Budget decided to discontinue the program on June 30, 1971. As of December 31, 1972, FHA was servicing 585 cooperatives which still had active loans.

Space

FHA maintains 41 State offices–serving the 50 States, the District of Columbia, Puerto Rico, and the Virgin Islands–and about 1,700 county offices. Each State office is headed by * * * a director who is responsible for all programs within his territory. The county offices, each under a county supervisor, serve all agricultural counties. Applications for all loans are made to the county or State offices. County office operations are reviewed by FHA district supervisors and other FHA State office officials.

Importance

At the other high school, a cycle II intern was dismissed because he had maintained reading material in the classroom which the school board considered to be in bad taste. Following his dismissal, two other cycle II interns resigned at that school and 40 percent of the Mexican-American students staged a 3-week walkout.

COMPARISON

Details in comparison paragraphs also are enumerated; but the details of two or more ideas are arranged alongside each other so the reader can compare them.

Parallel undocumented development is a strategy for purchasing new weapons systems which requires (1) competitive engagement throughout the substantive stages of development, (2) contractor selection based on demonstrated hardware performance, and (3) deferred technical documentation until the winning contractor is selected. Directed technology licensing, on the other hand, amounts to a licensing clause inserted in development contracts for hardware that can be purchased competitively. The clause gives the Government the right to purchase by competitive bid after the hardware design is stabilized. If the contractor loses out in the bidding, he must transfer his data and technical know-how to the winning firm.

DEFINITION

A definition paragraph is a hybrid of the two previous ways of structuring. It puts an idea or object in a class and then, by any of the three ways (time, space, and importance) used to order details, it distinguishes the idea or object from others in its class by presenting one or more special marks or traits. The following paragraph describes two construction methods.

Besides leasing or purchasing structure, LHAs may acquire public housing by having projects constructed under the conventional method or the turnkey method. Under the turnkey method, the LHA contracts with a developer to purchase a completed project. The developer is responsible for the site, the design, and the construction.

Checking Paragraphs

The best and quickest way for the writer to check each paragraph is to look for: coherence, logic, unity, and emphasis.

Coherence–Do all sentences move smoothly from one to another? Are there smooth transitions from paragraph to paragraph?

Logic–Do ideas follow in orderly sequence?

Unity–Does each sentence contribute solely to the main idea in that paragraph?

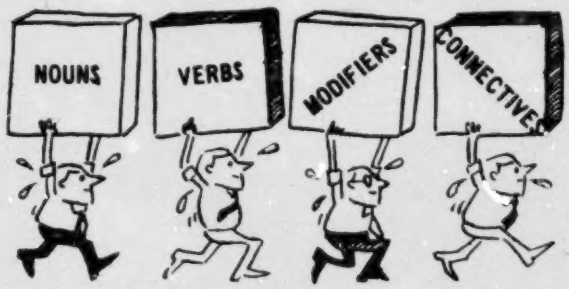
Emphasis–Is the main point of the paragraph clear? Is there a stated (or implied) topic sentence about which all the other sentences revolve? Does that point stick with the reader as he moves to the next paragraph?

CHAPTER VI

Building Sentences

The English sentence is a collection of nouns, verbs, modifiers, and connectives arranged the way people talk or write to each other. Written sentence patterns grow familiar through frequent use and become so much a part of speech and thought that changing the basic patterns (syntax) can confuse the reader.

With a little knowledge and a lot of practice, any report writer can become a good sentence analyst.



A writer can improve his style by using the following sentence **patterns** and adjusting them to specific purposes.

Noun and verb.	(The staff arrived at the audit site.)
Noun-verb-noun.	(The auditor examined the report.)
	(The officer gave the auditor the report.)
Noun-linking verb-noun.	(The auditor is an expert.)
Noun-linking verb-adverb.	(The auditor is here.)
Noun-linking verb-adjective.	(The auditor is well trained.)

These five sentence patterns can be **varied** by (1) *inverting* (asking a question instead of making a statement), (2) *expanding* (adding modifiers and using compound verbs and sentences), (3) *substituting* (using dependent clauses and phrases for what might otherwise be a sentence), and (4) *transforming* (making the sentence passive rather than active).

How can the simple sentence "The auditor examined the account" be varied?

1. Inverting.	(Did the auditor examine the account?)
2. Expanding.	(The auditor, who arrived and examined the account * * *.)
3. Substituting.	(The account which the auditor examined had two major errors.)
4. Transforming.	(The account was examined by the auditor.)

Using the five sentence patterns and four variations, the writer must compose *simple*, *compound*, *complex*, or *compound-complex* types of sentences.

Simple—	Subject with verb and direct object (complement). (Both buyer and seller examined the property.)
	Subject and verb with direct object and indirect object (complements). (The manager assigned a 15,000-pound marketing quota to Island headquarters.)
Compound—	Two simple sentences—independent clauses—joined by a conjunction. (The Department had not compiled accurate data, and its reports were overstated.)

Complex– One dependent clause and one independent clause. (If heavy losses occur, the Government will enter the investigation.)

Compound–complex– Independent clause and dependent clause joined to second independent clause by a conjunction. (The decision is not easy since the strategy may not be effective until much later, and the situation sometimes changes.)

The good writer builds upon these key sentence patterns, variations, and types.

Syntax And Style

Through many writing experiences the writer knows the value of using active, rather than passive, voice (see pp. 24-25), of reporting the message rather than who found it (see p. 25), and of writing clear, concise sentences which sparingly use *it is*, *there are*, *that*, and *which* clauses (see pp. 26 and 27). He also avoids using too many words (see pp. 30-31), showy words (see pp. 31-32), or too many prepositions (see p. 29).

He knows that any word which does not name, show action, modify, or connect is probably a freeloader and should be thrown out. He knows which part of the sentence is the most effective for emphasizing key ideas. In a short, simple sentence, the key idea (the subject) should come first. In the longer complex and compound-complex sentences, the most prominent position for the key idea is usually at the end.

The following sections list the sentence problems the writer can avoid if he learns how to effectively use the basic patterns, variations, and types of sentences. Some examples include more than one problem, but the discussion will be limited to the most obvious flaws.

Syntax Cures

PASSIVE VOICE

A verb is in the active voice when the subject is doing the acting. A verb is in the passive voice when the subject is being acted upon or is the result of the action. For instance:

subject *verb* *direct object*
Jones resigned the dogcatcher post. (Active voice)

pred. nom. *subject*
The dogcatcher post was resigned by Jones. (Passive voice)

The passive voice should be used only for good reason–when the doer is unimportant, unknown, or obvious or when the receiver of the action is emphasized. The doer–the subject–often becomes the object of a preposition and the verb takes on helping words. Taking emphasis away from the doer weakens the action and contributes to wordiness.

The department furnished the data. (Active voice)
The data was furnished by the department. (Passive voice)
The Government consolidated the insurance offices. (Active voice)
The Insurance offices were consolidated by the Government. (Passive voice)

Once a writer decides on voice within each sentence, he should stay with it. Spasmodically changing voice distracts the reader from the message because he has to reverse his thought process, as in the following lengthy sentence. It is active until the word desirable, then the action suddenly reverses itself. The department must take its rightful place as the subject of its clause, and excess verbiage must be cut.

> **(Original passive–voice change)** We believe that, although revision of its method of funding, as previously recommended, is desirable, additional action should be taken by the department to strengthen the management of the foreign building program, even if it chooses not to revise the funding operation.
>
> **(Revised active)** The Department should manage the foreign building program better, even if it chooses not to revise the funding operation.

Switching from the active to the passive voice may also lead to a dangling phrase, word, or clause which may not connect to the part it is supposed to modify. In the following sentence the introductory phrase does not modify the subject of the sentence, *the question.*

> **(Original passive–dangler)** In arriving at the amounts of necessary adjustments of Federal payments, the question concerning the nurse staffing should be resolved.

(Revised active) Before adjusting Federal payments, the secretary should resolve the nurse staffing problem.

The passive voice may also interrupt the reader's thought by placing the subject too far from the verb. In the following sentence, 20 words separate the subject and verb.

(Original passive—split idea) Basic information concerning the 10 California contractors who were to provide employment opportunity in the L.A. area and who were covered in our review is shown below.

(Revised active) Following is information we developed on 10 California contractors who were to provide jobs in the L.A. area.

Some passive sentences cause the reader to lose his way. In the following sentence the reader must put together the pieces, as in a jigsaw puzzle, and the real subject is anybody's guess.

(Original passive) The Embassy's response gave clear indication that serious problems exist in connection with implementation of projects and programs and that specifics with respect to individual projects—which are needed to be known to suggest corrective action—are lacking.

(Revised active) Until the Embassy knows more about individual projects and how they operate, it cannot correct the problem.

SELF-CONSCIOUS SENTENCE

One common hazard in report writing is the writer's continually calling attention to his source of information. Once the writer has identified the source, he does not have to remind the reader of it at the beginning of every sentence. If he must include the source, he should

subordinate it to the rest of the details and place it in the middle of the sentence. The five sentences below have seven self-references (*we* or *our*). The revised sentences emphasize the meaning, rather than the source, of information and have only one self-reference.

> Since many of the errors that we found during our review were the result of human error on the part of base-level personnel, we examined into the staffing and training of personnel offices we visited. We found that the total number of persons assigned was generally equal to the total number of manpower spaces authorized.
>
> However, at several CBPOs there were personnel shortages in the supervisory positions. For example, at one CBPO, we found that 14 supervisory positions were not filled and that 12 more apprentice personnel were assigned than were authorized. At another CBPO, we found that the position of the Chief, CBPO, had been vacant intermittently for almost 2 years.
>
> **(A revision)** The number of persons assigned to the five personnel offices we visited usually agreed with the total spaces authorized. Several CBPOs had fewer supervisors and more apprentices than authorized. At another, the position of chief had been intermittently vacant for almost 2 years.

Here again, undue self-reference dilutes the force of the important conclusion.

> Our position is in complete agreement with these guidelines. We believe that it is incumbent on the industry or municipality seeking to provide less than secondary treatment to document that the lesser degree of treatment will provide for water quality enhancement commensurate with proposed present and future water uses. We believe also that any industry or municipality which is allowed to provide less than secondary treatment should be advised that, if circumstances change as a result of population growth and/or industrial expansion, it may be required to upgrade its treatment facilities.

Without altering the main point, the passage could read:

> We agree completely with these guidelines. The industry or municipality providing less than secondary treatment should establish that lesser treatment "will provide for water quality enhancement commensurate with proposed present and future water uses." Any industry or municipality providing such treatment should be told it might have to upgrade its facilities to provide for population growth and industrial expansion.

Remember, self-referencing hides the true subject of a sentence, confuses the reader, and gives the report an unnecessarily defensive tone. Tuck the source of information into subordinate phrases and you will solve the problem.

IT IS AND THERE ARE CONSTRUCTIONS

Some famous writers have made good use of *it* and *there* constructions. "And there were, in the same country, shepherds abiding in the field, keeping watch over their flock by night." (Luke 2:3) But report writers will do well to be direct. *It* and *there* sentence constructions add unnecessary words and conceal the true subject, as illustrated below.

> Further, it is not clear to the committee members whether or not the ADP community desires a standard interface.
>
> **(A revision)** The committee members are not sure whether the ADP community wants a standard format.

There for a sentence opener can also lead to difficulty.

> There were many areas and items of equipment in this plant that appeared to us to be unsuitable for use in the preparation of food products.
>
> **(A revision)** Many areas and items of equipment appeared unsuitable for preparing food products.

The it construction can also lead to involved sentences like this one.

> It appears from our review that the Department's determination of wage rates rights for federally financed housing construction, at the Department prior to 1968, has generally considered federally financed housing construction as similar to commercial building construction and has generally prescribed the union-negotiated wage rates for commercial building construction as a prevailing rate for housing construction.
>
> **(A revision)** Before 1968 the Department usually set the same wage rate for Federally financed housing as the union-negotiated rates for commercial building construction.

SUBORDINATION

When ideas are not well ordered, they are hidden, as in the following example.

> The 10 administrative positions which we believe can be eliminated were added over the years since the company came into being 40 years ago.
>
> **(A revision)** Since its start 40 years ago, the company has added 10 administrative positions which, we believe, can now be eliminated.
>
> or
>
> Ten of the administrative positions added over the past 40 years can be eliminated.

A sentence fairly shouts out its main idea unless it is obscured by irrelevant, supplementary information. In good sentences, less important ideas are subordinate to more important ones. Less important ideas can be tucked into unassuming places, as shown in this revision.

Subordination can introduce other sentence difficulties. Once having mastered subordination, the writer must not overdo it, for often excessive subordination produces unnecessarily long sentences. Although effective sentences in technical reports sometimes exceed 50 words, an average sentence length of 20 words is preferred for clarity.

Whatever the sentence length, the most important idea should be either at the beginning or at the end, or it can be introduced at the beginning and completed at the end. The middle of the sentence holds supporting ideas and incidental details which are often needed for referencing.

In an introductory position, the subordinating words like *although*, *since*, *because*, and *despite* show how important the ideas are. (Too often contrasts are set up in two sentences linked by *however*.) The subordinating words, which add variety and which are more precise and effective, could have been used in this sentence.

We did not make an overall evaluation of the administration and results of the title I program in Ohio to enable us to confirm the validity of the above-cited conclusions. We did, however, evaluate a number of areas of administration in which there were opportunities for strengthening management controls. Our findings and recommendations pertaining to these matters are discussed in the following chapters of this report.

(A revision) Although we did not evaluate the administration and results of the title I program in Ohio well enough to validate our conclusions, we did note management controls could be strengthened. Our findings and recommendations follow.

The Medicaid program in California became effective March 1, 1966, and is referred to as Medical.

(A revision) Effective March 1, 1966, the Medicaid program was started in California and was named Medical.

In the example below, *does not accomplish objectives* is far different in form and connotation from *does not appear to be justified* and therefore cannot be connected by *and*. The solution is to subordinate.

Accordingly, the use of Federal funds to finance training in such jobs does not accomplish the stated objectives of the JOBS program and does not appear to be justified.

(A revision) Using Federal funds to finance such training appears unjustified because the people trained in these skills do not meet JOBS' program objectives.

The independent clauses in the following compound sentence do not belong together because they are not related.

Files in the agency office showed that records had been kept since 1950, and the agency has an excellent credit rating.

The only way to correct the sentence is to divide it.

DANGLING PHRASE

Sometimes a writer places a group of words—usually a modifying phrase—in the wrong place: not next to the word it is supposed to modify. In a sense, this is a sentence order problem (see pp. 27-28) but with enough difference to rate its own classification. The best way to describe the problem is to show it at work, as in these examples.

Local residents will be in charge of the various offices under the direction of the Base officer.

(A revision) Local residents, under the direction of the Base officer, will be in charge of the various offices.

or

Additional information from the committee which describes the project must be coded before being sent ahead.

(A revision) Additional information, which describes the project and which comes from the committee, must be coded before being sent ahead.

OVERLOADED SENTENCES

An inexperienced writer often adds one idea to another without showing how the ideas relate. The extra ideas distract the reader from the main point, as in the following example.

Embassy officials informed us that, because the lessors were generally out of the country and were difficult to contact and because it was often difficult to persuade them to make the necessary repairs and because the repairs were needed immediately, the Embassy had made the repairs.

(A revision) Embassy officials repaired the poorly maintained buildings, either because the lessors would not do so or because they were difficult to contact.

The sentence is improved because the unnecessary process description has been deleted.

OVERMODIFICATION

In each sentence below, the underscored word is unnecessary because it adds nothing to the other words it is supposed to modify. The underscored words are as ridiculous as the expression *the honest truth*, although not as obvious.

1. The application was subsequently approved on March 18. (Was approved is sufficient.)
2. Our review was aimed specifically at that problem. (If it was aimed, it would be specific.)
3. Accurate forecasts of attendance are extremely important. (There are no degrees of importance in this context; it either is or isn't.)
4. The management control of the inventory is the overall responsibility * * *. (Management assumes its control is overall.)

5. The department took significant worthwhile action * * *. (All worthwhile action should be significant.)
6. The management directed our particular attention to * * *. (All of our attention is particular.)
7. The installation is located in close proximity to San Diego. (Proximity means *close* or *near.)*
8. The use of compatible materials is currently being studied. (*Is* means *currently*.)

The way to avoid unnecessary intensifiers is to ask if the intensifier changes the meaning. If it adds only a minor variation, it should be dropped.

PREPOSITIONAL DECAY

Prepositions are important because they join ideas and distinguish important ideas from the less important ones. They improve syntax. An effective writer avoids hooking prepositional phrase onto prepositional phrase, because of the freight-train effect they produce.

> EOA authorizes financial assistance to public agents or private organizations for programs which may include economic and business development programs, including programs which offer financial and other incentives to business to locate in or near the areas served, to provide employment opportunities for residents in those areas.
>
> **(A revision:** the meaning is not clear but–) EOA finances public and private programs designed to help business locate in high-unemployment areas.

Too many prepositions also give a sentence an overly qualified tone.

> The General Accounting Office has reviewed claims made by the State of California under the Medicaid Program for Federal funds to pay a portion of the cost of skilled nursing care provided to individuals in State institutions for the mentally retarded.
>
> **(A revision)** GAO reviewed California Medicaid claims for skilled nursing care that was provided to mentally retarded persons in State institutions.

When a sentence is afflicted with prepositional decay, its true subject may be buried, lost, or disguised as the object of the preposition. That violates the sentence pattern. In the following paragraph, abstractions, such as *efforts* and *approach*, are given places of honor. Even though the pattern in the third sentence is normal (subject-verb-object), little is communicated because the real meaning lies somewhere in the phrases *to the systems work* and *making needed or desirable changes.* The paragraph should be recast, giving the subjects their proper places and cutting out the abstraction.

> The General Accounting Office has continued its effort to improve financial management by cooperating with agency officials in the development and review of statements of accounting principles and standards and of the design and operations of their accounting systems. These efforts include consultants, circulation of examples of good financial management practices, and review of agency systems work provides the basis for making needed or desirable changes.
>
> **(A revision)** GAO cooperates with agency officials in designing and operating their accounting systems and in reviewing accounting principles and standards. It consults agency officials, circulates examples of good management practices, and reviews agency systems submissions. This progressive approach establishes a basis for making needed changes.

The revision has 5 prepositions doing the work of the 12 used in the original version. By eliminating the unnecessary prepositional phrases, the reader gets the same message in 44, rather than 74, words.

DILUTE VERBS

In English, a writer can interchange nouns and verbs by changing suffixes. A strong verb can be changed to a weak noun or verb by adding suffixes like *-ize, -ise,* and *-ation*. A Government favorite, determine (a strong verb), is transformed into *determination* (a weak noun) and used in the verb position. By diluting the verb, the writer can no longer just *determine* something–he has to *make a determination of* it. Note how the dilute form stretches out the thought, forces the writer to use the extra verb *makes* and sets up the sentence for prepositional decay–the of is sitting there waiting to trap the true subject or object of the sentence. These traps and the dilute verbs that set them up are commonplace in Government writing.

> INS is responsible for administration and enforcement of immigration and nationality laws relating to the admission, exclusion and deportation of aliens and the naturalization of aliens lawfully resident in the United States.

There is a lot going on in this sentence besides dilute verbs, but let's start there. Note how dilute verbs force the writer to use prepositional phrases. Why not write:

> **(A revision)** INS administers and enforces immigration and nationality laws. It admits, excludes, and deports aliens and naturalizes aliens legally residing in the United States.

The dilute verb *is responsible for* is not working, so delete it. The dilute verbs *administration (of)* and *enforcement (of)* are both eliminated by changing them to active forms—*administers* and *enforces. Relating to* means *on* but neither is needed. *Admission (of), deportation of*, and *naturalization of*, are all dilute verbs and can be eliminated by using the active form of the verb that is buried in the dilute verb. Dilute verbs do not violate English grammar, but they do obscure communication. In efficiency and effectiveness and economy they score low. Worse yet, dilute verbs keep bad company by promoting the passive voice and prepositional decay. A list of dilute verb forms and their alternatives begins on page

REDUNDANCY

Some writers treat redundancy and wordiness as one common problem, because of the unique ways in which writers overload their communications. Each can be dealt with as separate but related problem. To differentiate: when a writer repeats ideas using either the same or different words, he is redundant: when he uses the same word over and over, or when he uses too many different words to express one idea, he is wordy.

Redundancy is practiced by a writer who believes that written directives make people behave—believe in white magic. Such a writer assumes that, if he makes his point enough times, the idea is true, clear, and believable and that no one would quote it out of context, as is illustrated by this example.

> We estimate that DOD could have saved $6 million by utilizing the unused space on MAC aircraft for moving part of the unaccompanied baggage transported commercially between CONUS and points in the Pacific and Southwest Asia during calendar year 1966.

On the same page of the report was this sentence.

> Our review showed that savings of about $6 million could have been realized by utilizing the unused space on MAC aircraft for baggage shipments which had been tendered to commercial carriers for movement between CONUS and points in the Pacific and Southwest Asia during calendar year 1966.

Here the redundancy was caused by a poorly organized story. Correct the problem by reorganizing the page and eliminating one of the sentences.

Redundancy also occurs when a writer states the positive and then the negative side of a condition or issue. In belaboring the obvious, he unintentionally assumes that a simply stated message is unclear and suggests that the reader is unable to see the negative side of the positive statement, as in the following example.

> It appears that a successful attempt to coordinate system development would require less development time.

The statement is followed on the same page by this negative statement.

> However, we recognize that unsuccessful attempts to coordinate systems development could result in expending a considerable amount of time without being any closer to the goal.

If success saved time, failure would not. To correct the problem, use one statement or the other.

Wordy writing is caused by using more words than needed to express one idea. One of the more obvious signs of such writing is repetition of a word in a sentence or series of sentences, as in this sentence.

> We noted that there were some factors which seemed to have similar if not identical purposes. The two principal such factors were the safety factor and the depot stock factor.

Obviously, the word factor is the culprit here. The sentence could be improved as follows:

> **(A revision)** The depot-stock and safety factors seemed to serve the same purpose.

Sometimes the difference between redundancy and wordiness is not so clear, the following examples may illustrate a combination of the two working together.

> Our review was not directed specifically toward an evaluation of the quality of instruction provided students in ODSS. However, we did note several factors which indirectly serve as a commentary on the quality of instruction.
>
> **(A revision)** Although we did not evaluate the quality of instruction in ODSS, we did identify some standards for evaluating it.
>
> The U.S. Government has joined with other governments to form the Universal Postal Union consisting of 126 member countries. The Universal Postal Union is one of the specialized agencies of the United Nations. The purpose of

the Universal Postal Union is to ensure the organization and improvement of the various postal services and to promote, in that sphere, the development of international cooperation. The Universal Postal Union normally meets every 5 years to review and revise its convention, regulations, and other agreements. The United States has participated in the Universal Postal Union since July 1, 1945.

(A revision) Along with 125 other countries, the United States belongs to the Universal Postal Union, a specialized agency of the United Nations, which meets every 5 years. Since July 1, 1945, the United States has participated in this organization whose purpose is to improve postal services and to promote international cooperation.

The territory of each regional office is divided into circuits. Circuit officers in charge have responsibility for supervising the inspectors assigned to plants in their circuits.

(A revision) The territory of each regional office is divided into circuits whose officers supervise plant inspectors.

Diction Cures

ABSTRACT WORDS

In an attempt to impress readers, some writers use agency in talk or technical words. Such words as *"Individualized containerization potential"* or *institutionalized budgetary approximations* can be understood only by the people who can *break the code.* If these words are not explained, the reader grasps for their meaning.

The best way to keep from indiscriminately using abstract or technical words is to find substitutes for them or to define them (probably in parentheses following the term).

Here is an example of abstract terms on the loose.

To effect the consolidation, it would be necessary to incur nonrecurring costs of about $2.5 million.

(A revision) One-time consolidation costs would be about $2.5 million.

JARGON

Jargon is used by an otherwise informed writer who thinks jargon can add scholarship to a report and make the writing more attractive. But jargon is showy and uninformative and it distracts rather than attracts an informed reader, as the sentence below illustrates.

The Deputy Secretary of Defense in May 1966 initiated an inquiry into the situation and directed that immediate steps be taken to ensure that minimum necessary basic and supplemental textbooks be available for the opening of the school year 1966-67.

Just which words are jargon? *Initiated, inquire, directed, ensure,* and *supplemental.* Other words, such as *minimum necessary* and *basic* and *supplemental,* are abstract terms, rather than jargon. Here is the above sentence with the jargon and abstract terms removed.

(A revision) In May 1966 the Deputy Secretary of Defense asked school officials to order only the number of textbooks needed for the 1966-67 school year.

A list of useful synonyms for overused jargon begins on page 55.

IDIOMATIC EXPRESSION

An idiom is a word which, through continued use, becomes acceptable in certain geographic regions. Report writers should use standard English and not idioms. Prepositional idioms cause the most difficulty. For example, the verb *agree* could take four different prepositions, each with a different meaning.

We agree in principle.
They cannot agree on the plan.
They agree to the schedule.
The auditor and his manager agree with us.

There are no rules for identifying idiomatic prepositions except to use the dictionary.

LATIN TERMS

No longer are readers impressed by the number and variety of Latin terms and abbreviations a writer can include in his report. Such Latin terms as *per annum* and *et cetera* are on their way out. Synonyms for Latin terms can be found on pages to

Words are latinized mainly through their suffixes. An air of stuffiness will engulf the reader when he reads too many nonaction words ending with *tion, tious,* and *ize.*

Perhaps the only time Latin terms are preferred to English terms is in such legalisms as *writ of habeas corpus, nolo contendere, post mortem, subpoena,* and in

loco parentis. On occasion, a writer must use some terms which are well known and which have no substitutes such as *ad hoc, aqueduct, arena, summa cum laude, folio, opus, verbatim, italicized,* or even *hypothesis*.

TRITE EXPRESSIONS

Expressions like *contingent upon, extent to which,* and *with respect to* are special types of pompous, stuffy writing called gobbledygook by those who prefer an uncluttered message.

The writer can avoid these expressions by using alternative words or by changing the sentence so the expression is not needed. The phrase *with respect to* in the paragraph below is only one of many stock phrases and expressions found in Government reports.

> With respect to auditor recruitment, an official of the Bureau's Office of Personnel informed us that the Bureau had advertised internal auditor positions in the Federal Times and by word of mouth.
>
> **(A revision)** An official of the Bureau's Office of Personnel told us the Bureau had recruited internal auditors by advertising in the Federal Times and by word of mouth.

The following sentence illustrates what happens when these cliches creep in.

> We believe that direct and adequate supervision from Washington has not been supplied as evidenced by, as discussed above, the amount of nonaudit work performed by the regional audit staff at the discretion of the Deputy Commissioner and as evidenced by, as discussed below, the limited audit coverage.
>
> **(A revision)** More direct supervision from Washington would help the regional staff broaden its audit coverage.

Many more trite expressions, along with suggestions for either removing them or replacing them with acceptable substitutes, are listed on pages 55 to 59.

TROUBLESOME WORDS

A writer often borrows freely from the vocabulary of his superiors. Sometimes this works against him because he finds it hard to eliminate a really good word that is carrying no meaning in the context of the passage. So the word just keeps bouncing off the page again and again. A list of troublesome words begins on page 59.

Two particularly troublesome words are *that* and *which*. Sometimes *that* and *which* are unavoidable, but too many self-conscious sentences beginning with *we noted that, we believe that,* and *we found that* do not allow for a variety of sentence patterns. Following are some examples of sentences with *that-itis* and *which-itis*. Sometimes the writer can correct such sentences by deleting the offending words.

> These included 32 plants that were staffed by C&MS inspectors and 8 Talmadge-Aiken plants which were generally staffed by State inspectors.
>
> **(A revision)** C&MS inspectors staffed 32 plants, and State inspectors usually staffed the 8 Talmadge-Aiken plants.

Or he can change the offending that or which clause to a participial or prepositional phrase.

> The guide states that experience indicates that about 40 percent of those assisted will commit themselves to a definite date for the application of their new practice.
>
> **(A revision)** According to the guide, experience shows 40 percent of those assisted commit themselves to a definite date for applying their new practice.
>
> He proposed a program which called for qualified instructors * * *.
>
> **(A revision)** He proposed a program calling for qualified instructors * * *.

It appears that and *the fact that* constructions often lead to inside-out messages. In the following excerpt, the effect and the cause are the same thing. You might practice putting this message straight.

> It appears to us that the incompleteness of information is attributable to the fact that program guidelines and procedures do not specify that all major factors and the amount of emphasis placed on them will be documented when program personnel make decisions regarding quantities [of files] released.

To correct this kind of a sentence, it must be recast. First the guidelines either are or are not complete, so why try to squeeze by the referencer with a hedge (the first 15 words). The it appears gives the sentence a defensive tone which makes the reader wonder if the writer knows what he is talking about. The revision below states the idea as a fact. If the statement, however hedged, cannot be supported, it has no business being in the report.

> **(A revision)** ARS guidelines neither list all the important factors nor assign priorities to them so personnel can decide how many files to release.

Sometimes the writer uses that and which as catchall pronouns without letting the reader know which words are related, as in the sentence below.

> Comments were received from 6 of the 10 contractors from Los Angeles and from the investment banking firm which had been considered in the applicable sections of the report.

Does which refer to comments, contractors, or investment banking firm? Only the writer knows!

Form Cures

INVOLVED CONSTRUCTION

Sentences become involved when the writer violates the natural word order of the sentence by inserting a series of related but nonessential information between the subject, verb, and object. Evidently the writer of this sentence was following the time-honored rule of poor writing: "Never use a word if a phrase will do; never use a phrase if a clause will do."

> The Assistant Secretary stated that recruiting was one of the chief problems of those CEPs in which recruiting functions were performed for CEP by other agencies, particularly if the agency was the State employment service, as it was in Detroit, since the operational concept of CEP was to provide services to the individual person, whereas the concept of the employment service was to serve the employer by sending him the employees he wanted.
>
> **(A revision)** The Assistant Secretary said recruiting was a source of conflict because CEPs allowed other agencies to recruit for them. In Detroit, the agency was the State employment service. Conflict arose because the operational concept of CEP was to serve the individual but the concept of the employment service was to serve the employer by sending him the employees he wanted.

MONOTONOUS STYLE

An occasional short sentence helps break the monotony of long sentences. But a series of short, childish sentences, such as those in the example, quickly bore the reader as the report goes jerkily on its way.

> The regional office sent two reports. One report was 3 years old. The other report was written this year.
>
> **(A revision)** The regional office sent a 3-year-old report and one written last year.

An even more serious problem is repeating the same pattern in sentence after sentence until the reader goes to sleep. "The officer said * * *. The officer reported * * *. The report implied * * *. The report covered, * * *."

NONPARALLEL STRUCTURE

Parallel thought should be in parallel form. A series may consist of all words, all phrases, or all clauses, but they should not be mixed up. An infinitive may not cohabit with a gerund, nor a participle with a prepositional phrase. Clauses joined by conjunctions must coordinate by being exactly alike in value. In the following sentence a single word, origin, is paired with a whole clause. The revision eliminates the problem and makes the sentence parallel.

> Let us consider the origin of the accounting profession and how far it has progressed.
>
> **(A revision)** Let us consider how the accounting profession originated and progressed.

The following list is not parallel because items 1, 3, and 4 begin with the present tense of the imperative verb, item 2 begins with a participial phrase, and item 5 begins with a prepositional phrase.

The participants agreed the statements should be developed along the following lines.

1. Present U.S. worldwide objectives in the health field.
2. Bearing in mind what the United States is doing to reach those objectives, decide what WHO should do also.
3. Indicate priorities for the items shown for WHO.
4. Show what is to be the relative magnitude of the U.S. support for the selected WHO priority activities over the next 3, 5, and 8 years.
5. Insofar as possible, outline strategy, tactics, and specific courses of action to be pursued by the U.S. Government to implement its goals for WHO.

This list can be made parallel by putting all the items in the same form—starting item 2 with decide and item 5 with outline. But careful reading will show that the items are vague and abstract. The whole list should be recast.

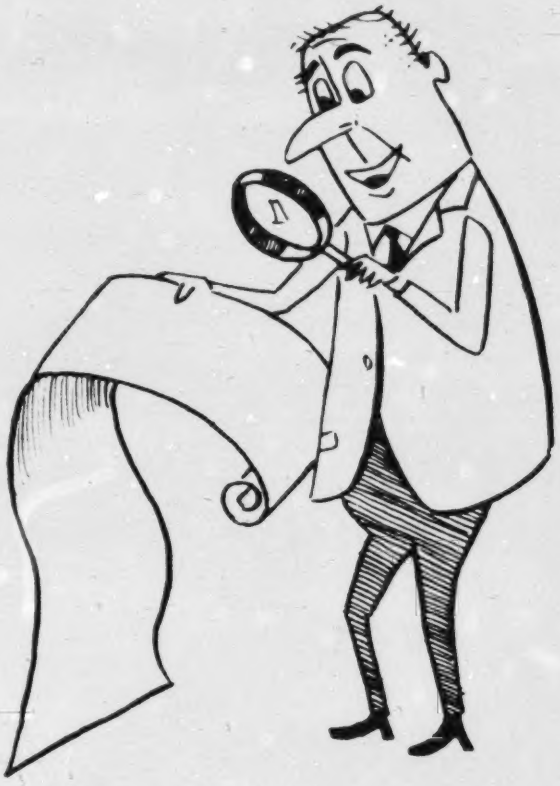
SUBJECT-VERB AGREEMENT

Sometimes the subject is so far from the verb that the writer forgets about subject-verb agreement. The problem usually arises when the writer separates the subject and verb with a long phrase. In the sample below the verb are should agree in number with the subject procedure.

> The procedure to carry out the financial arrangements are carefully checked.
>
> **(A revision)** The procedure to carry out the financial arrangements is carefully checked.

SIMPLISTIC THOUGHTS

Any sentence which insults the intelligence of the reader by telling him something obvious is called a simplistic sentence. For example: "The U.S. Army and Navy maintain their fighting strength through the use of military weapons."



Simplistic sentences may not always be so obvious. But in the following example the reader is told in the second sentence what he read in the first.

> C&MS personnel were rejecting for use some unclean equipment and areas and were calling the attention of plant management to various unsatisfactory conditions. Through such measures, the occasional warning letters, C&MS personnel were trying to bring about improved sanitation through persuasion.
>
> **(A revision)** To improve sanitation, C&MS personnel rejected some unclean equipment and floor areas, notified plant managers of unsatisfactory conditions, and sent out warning letters.

The good writer guards against a simplistic sentence because he will surely alienate the reader.

PART III

Handbook Of Suggestions For Report Writers

Introduction

Part III is a resource section with aids and various lists of alternatives to the traditional gobbledygook discussed in the earlier parts.

This section gives the auditor a plan to diagnose sentences and paragraphs for possible writing weaknesses. Once the weaknesses are identified the writer can select alternative words and expressions which can be substituted for those being overused. To be effective, Part III must be used as you write. Part III contents are:

Analyzing Sentences With Text-Rays	Tab I
Expressions: A Review	Tab II
Words: A Review	Tab III
Titles	Tab IV

37/38/37

TAB I

Analyzing Sentences With Text-Rays

Another writer can best evaluate your manuscript and suggest improvements. You can, however, analyze your own manuscript by Text-rays; with practice, you can analyze it without Text-rays.

Text-rays, although not a total panacea for analysis, help to highlight some relatively simple writing problems. You can use the same approach for a complex sentence analysis, including word choice, wordiness, emphasis, and sentence patterns.

Practice using Text-rays. Randomly select three or four pages from your latest manuscript and follow the simple steps listed below. The left column tells you what can be checked through each step of the Text-ray; the right column gives you the tracing process. The process can be at any point: from the very first step—checking sentence length for variety—to the last of over two dozen steps.

To begin the procedure, first place a sheet of tracing paper over the copy you want to analyze. Double-spaced typing works best; if the copy is single spaced, slide tracing paper upward slightly before tracing each new line. Then check the Text-ray as follows:

Analyses	*Tracing procedures*
To check:	**Do this:**
Sentence variety (length) Paragraph length Comma use Other internal punctuation	Bracket each sentence [ ] to eliminate need for end punctuation and capitalization. Make a slash mark / for each comma (not in numbers). Use actual punctuation for all other internal marks.
Subject variety Subject relationships Spelling key words Jargon or abstraction Showy nouns Pronoun reference	Print each simple subject (no modifiers) and draw a small box around it. Include noun phrases (gerunds and infinitives).
Verb variety Verb tense Verb parallels Subject-verb agreement Showy verbs	Print each simple predicate (verb) including helpers and "not." Then underline verb.
Complements Central idea and emphasis	Print (do not underline) direct and indirect objects. Include noun phrases (gerunds and infinitives) and any words which tell what the subject is, that is, each predicate adjective or nominative. Do not include that-clauses (see next to last step).

No Words Printed After This Point

Conjunctions (number of) Compound sentences Compound subjects and verbs	Place an x on each conjunction (connective) except those starting dependent clauses (e.g., since, when).
Prepositions	Circle each preposition and place letter P inside.
That construction	Circle each that and place letter T inside. Include omitted that.
Number and location of prepositional phrases. Number and location of dependent modifying clauses.	Draw a wavy line (break for spaces) through each uncircled word in modifying prepositional phrases (preposition through object) and all other nonessential (can be removed without losing main thought) phrases and clauses.
Central idea and emphasis Subject-verb modification	Draw a straight line through each remaining word (mainly modifiers and that clauses). Break line between words.
Active-passive voice	Draw arrowheads at ends of the lines under transitive verbs indicating direction of action between subject/verb and object (active ⟶; passive ⟵).

Three Main Text-Ray Analyses

If time does not allow checking all analyses areas (left column above), manuscript tracings will consistently show three persistent writing problems.

1. ***Prepositions*** and ***that*** constructions overused–diction.
2. Central ideas not emphasized–syntax.
3. Sentences not varied–form.

The first problem is easy to spot. Consider rewriting any sentence having more than two prepositions. Also check ***that*** constructions holding them to not more than two on a page.

Be sure the central idea is near the beginning or, preferably, at the end. Never place the central idea in the middle, unless the subject follows the comma after an introductory dependent clause. Subject-verb combinations such as ***we found*** and ***he stated*** are just citations that bury the main idea in clauses and phrases. Restructure such sentences to feature information and not citations.

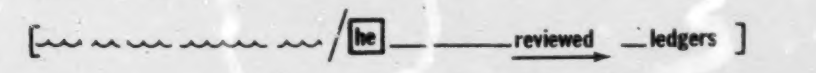
Judge sentence pattern variety by the amount of material between beginning and end brackets, the space between numbered lines, the location of subjects and verbs, and the changes of voice.

Text-Ray Models For Judging Sentences

The following brief report segment has been analyzed by Text-ray. The models focus mainly on syntax. Except for models A and E–and perhaps H and I–all have structural weaknesses.

MODEL A

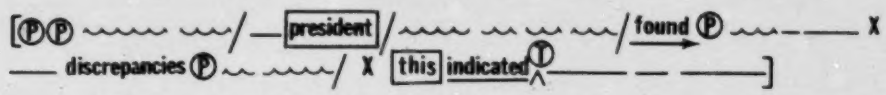
When the bank president arrived, he very carefully reviewed the ledgers.



Analysis: A sentence like this usually is good if not overused. It has good subordination through an introductory clause, and the main point is emphasized.

MODEL B

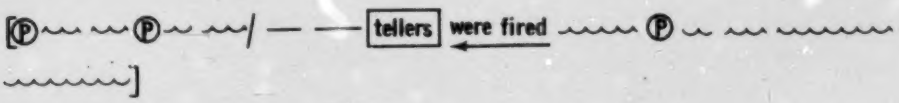
Inside of several weeks, the president, working day and night, found at least a dozen or more discrepancies in the accounts, and this indicated someone was negligent.



Analysis: The first subject and verb are close enough (even four or five words apart is acceptable), but placing the verb in the middle loses the point of emphasis.

MODEL C

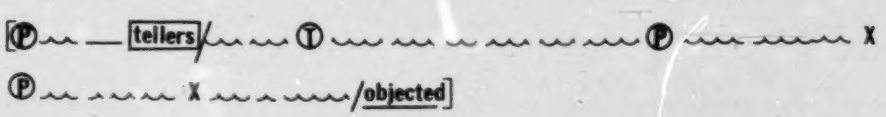
By the end of 2 weeks, the bank tellers were fired because of the bank president's investigation.



Analysis: This type of sentence is very common–not too short, not too long. The tendency here is for both the subject and the verb to get lost. This is usually true of passive voice sentences.

MODEL D

At first the tellers, who felt that they were not given any chance to defend themselves or to have a fair trial or even a hearing, objected.



Analysis: The subject and verb are separated by too many words–many of them unnecessary. The main idea is fractured.

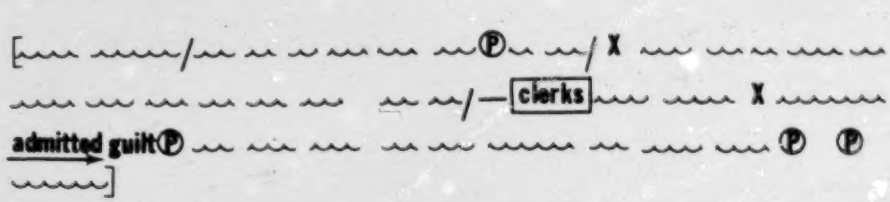
MODEL E

Then they quit.

Analysis: Occasionally sentences like this are useful for variety. But if most of your sentences are short, combine some of them by compounding or subordinating.

MODEL F

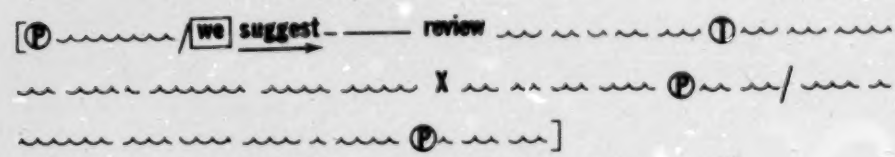
Because they quit, they did not carry their case to the court, and they gave up rather than persist when they felt they were in the clear, the clerks quite clearly and damagingly admitted guilt to the crime which the bank president had accused them of without evidence.



Analysis: The main weakness here is poor coordination of supporting information; one detail is piled upon the next until the main point is lost, as described on page 28. Of course, another problem, as in B, is that the main point is deemphasized—tucked away in the middle.

MODEL G

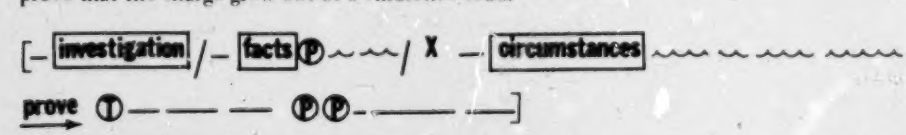
After investigating, we suggest a complete review since we do not feel that the bank clerks were given a sufficient hearing whether or not it was carried to the court, which is immaterial since every citizen is entitled to a fair trial.



Analysis: The main issue in this rather long sentence is stated too early. The reader can forget the main point when so many other ideas are included. Here he is left with the idea that each citizen should have a fair trial—not the point at all.

MODEL H

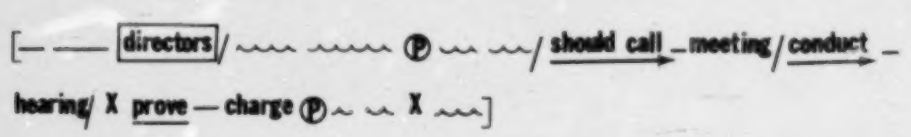
Our investigation, the facts in the case, and the circumstances which are clearly evident prove that the charge grew out of a vindictive feud.



Analysis: The sentence lists a number of subjects, all hinging upon the same verb. Here is where problems in parallelism could arise. Check to see that each word in the subject is parallel (same class and number) and that the verb is plural to agree with the plural subjects.

MODEL I

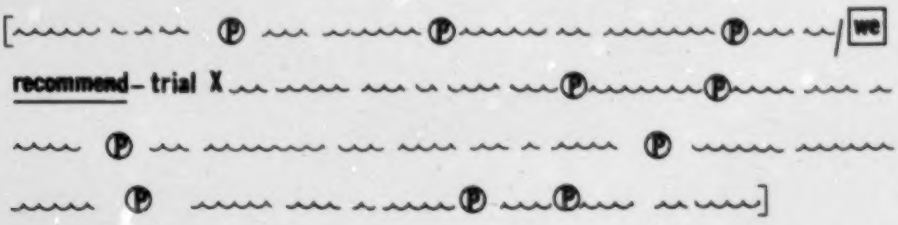
The bank's directors, being informed of the facts, should call a meeting, conduct a hearing, and prove the charge to be true or false.



Analysis: Similar to H, this model illustrates the compound verb (a listing of actions). As in H, problems in parallelism can occur.

MODEL J

Although it is not within our prerogative to subjugate any organization to our views, we recommend a trial so the accused can be heard fairly in cognizance of their status as citizens under the Constitution who ought not be charged with purloining monetary resources without providing them an occasion at which to answer the charges.



Analysis: Not unlike G in design, this sentence has to be read carefully to see that the problem is not so much too many ideas but rather the wordiness of the single idea. Adding to wordiness, of course, is the overgenerous use of prepositional phrases. Stuffy words, such as subjugate and purloining, don't help. Wordy and pompous writing is discussed in Part II.

TAB II

Expressions: A Review

An expression is a group of words (not a sentence) which is a unit of thought. The words *clouds*, *the*, and *above*, taken singly, do not convey the thought which *above the clouds* does. When an expression is misused or used awkwardly, it adds unnecessary words and garbles the meaning. (See pp. 23 to 31.)

Expressions are mainly fillers (pauses), transitions, or adverbial phrases which become trite through overuse. Some expressions are doubly bothersome because they force a dilute verb. (See pp. 29-30.) To remove dilute verbs, make the key word in the expression (usually a noun) into an action verb and place the subject of the sentence in the subject position. (See pp. 24-25.)

The following is a list of trite expressions and alternatives.

Original	*Alternative*
able to be (objective)	are objective, were objective
ad infinitum	endlessly
afford an opportunity	allow, permit, let
a good deal	much
agree with (an idea)	agree to (agree with a person)
agreeable to	agree to
all of	all
along the lines of	like, the same way
answer in the affirmative	say yes
apparent that	apparently, seemingly
appears that	apparently, seemingly
are desirous of	want to
are in receipt of	received, have
arrived at (a decision)	decided
as a result of	because
as compared to, with	compared to, with
as of	on, by
as per	according to, through, by
as stated above	(delete)
as to	about
as yet	yet
as you can see	(delete)
at a later date	later
at a price of	(it) cost $____, at, for
at an early date	soon
at the present time	now
at this time	now
attached hereto	here are
attention is called to	(delete)
balance of	remainder, rest
because of the absence of	because • • • were missing, lacking
beneficial aspects of	benefits
blame on	blame for
broken down into	divided into
bulk of	most
by means of	by, through
by which	how
cancellation of the notes was effected	the notes were canceled
cannot help but to know	cannot help knowing
check into, check on	check
close proximity	near
cognizant of	to know
comes into conflict	conflicts
compliance with	comply with
comprised of	containing, comprising
consider favorably	approve
consideration to	consider
conformity with	like
conjunction with	in, about, for, with
contingent upon receipt of	as soon as we receive

Original	*Alternative*
continued profitable	continued to be profitable
continuous basis	continually
course of	during
date of receipt	day it was received
despite the fact that	although
different than	different from
directed at	aimed at, for
doubt but what	doubt that, doubt whether
due to the fact that	since, because
during the course of	during
early date	soon
effect an improvement	improve
effecting (collection)	collecting
e.g. (exempli gratia)	for example
enclosed herewith	here are
engaged in (reviewing)	is reviewing
estimated about	estimated
equally as good	equally good, just as good
estimated amount	about, approximately
etc. (et cetera)	such as
evaluation of	evaluate
examine into	examine
except for	except
extent of	nearly, about
extent to which	how much
for the most part	mainly
for the purpose of	to, for
for the reason that	since, because
found to be	are
fullest possible extent	fully
give consideration to	consider
give encouragement to	encourage
give instructions to	instruct
have a need for	need
held a meeting	met
help but know	help knowing
i.e. (id est)	that is
in a manner similar to	like
in a situation in which	when
in a timely manner	on time, promptly
in accordance with	(delete)
in accordance with your request	you asked for * * *
in addition	also
in compliance with	comply with
in conformity with	like
in conjunction with	in, about, for, with
in connection with	by, in, for, with
in lieu of	instead of
in many cases	many, frequently
in order for	to
in order that	so
in order to	to
in regard to	about, regarding
in several instances	(delete)
in support of	support, supporting
in the amount of (sales)	for, of $ _____
in the course of	during
in the event that	if
in the nature of	like, similar
in the normal course of	normally
in the order of magnitude of	about
in the period of	(use the specific period)
in the process of preparation	being prepared
in the very near future	soon
in this connection	(delete)
in view of the fact that	since, because
inasmuch as	since
in a timely manner	on time, promptly, early, soon
inclusion in	to include
independent from	independent of
indicated above	(delete)
indicated in our review	(delete)
in our opinion, we believe	in our opinion OR we believe
inquired into	asked about, studied, examined, reviewed, etc.
instructed that they must	instructed to
in use of	use
irregardless of	regardless
is due in large measure to	is due largely to
is responsible for selecting	selects
issuance of	send
it is, there is	(delete)
it is apparent that	apparently, seemingly
it is recommended that consideration be given to	we recommend that
it may be said that	(delete)
justification for	reason for
make a decision	decide
make a determination of	determine

Original	*Alternative*
make a review of	review
make an adjustment in	adjust
make inquiry regarding	inquire
make provision for	provide
nature of	like, similar
no sooner when	no sooner than
nonavailability of	unavailable
of necessity	(delete)
of the order of magnitude of	about
off of	off
of the opinion of	believes
on a continuous basis	continually
on an assist basis	helped
on the basis of	(delete)
on the grounds that	because, since
on the occasion of	when
our review disclosed that	we found
outside of	outside
over and above	more than
over with	over, finished
paid off, out, in	paid
per annum	annually
per item	for each item
per se	by itself, in itself
performed	done, completed, made, carried out
plan for a (party)	plan a party
plan on (going)	plan to go
prior to	before
provide for	provide, provided
purpose of	for, to
pursuant to	complying with, according to, under
pursuant to our agreement	as we agreed
should be noted that	notice that
start out	start
status quo	original state
subsequent to	after
sufficient enough	sufficient
take a liking to	like
take action	act
take appropriate measure	act, do
take into consideration	consider
taken care of	controlled by, managed by
than does	than
the following are (reports that show)	the following reports show
the fullest possible extent	the most
the reason is due to	because, since
through the medium of (grants)	by grants
to a large extent	mainly
to the effect that	showing, stating, resulting
try and collect	try to collect
under date of	on, dated
use was (not) being made of	was (not) using
until such time as	until, when
we are not in a position to	we cannot
we noted	(delete)
whether or not	whether, if
will you be kind enough to	please
with a view to	to
with due regard for	for, considering
with reference to	about
with regard to	regarding, about
with respect to	about
with the exception of	excluding
with the knowledge that	knowing
with the result that	so that
within the framework of	within
without further delay	right away, now, immediately

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TAB III

Words: A Review

Words are problems usually because the writer (1) uses words that only he can define (see abstract words, p. 31), (2) writes in the secret vocabulary of his special field or the one he is investigating (see jargon, p. 31), or (3) makes nouns out of words which should be verbs (see dilute verbs, pp. 29). (See p. 31 through 33 for more information.)

The following list will help you avoid these problems. (See also pp. 59 to 62).

Choose A Synonym

abandonment of–**abandon**
abbreviate–**shorten**
ability–**skill**
absence of–**without**
absent–**stay away, remove (yourself)**
absorption of–**absorb**
accelerate–**increase, speed up, hasten**
acceptance of–**accept**
accomplish–**do**
accord (in accord)–**agree**
accordingly–**then, thus, therefore**
accrue–**add, increase**
accumulate–**gather**
accurate–**correct, exact, right**
achieve–**do**
acknowledge–**admit**
acquaint–**tell**
acquisition–**purchase, buy, lease, or rent; an addition**
activities–**work**
adaption of–**adapt**
additional–**added**
adjust–**revise, change**
adjustment in–**adjust, change**
administer–**direct, conduct**
administrate–**manage**
advance–**promote, move ahead**
advise–**tell**
affect–**see p. 60**
afford–**cause**
aforementioned–**(delete)**
agreement with–**agree**
allocate–**assign, distribute**
allocation of–**distribute, allocate**
allot–**assign, distribute**
also–**see p. 60**
alter–**change**
and–**see p. 59**
anticipation of–**anticipate**
apparent–**clear**
append–**attach**
applicable–**appropriate, relevant, germane**
application for–**apply for**
apply–**try, attempt**
appraise–**estimate, evaluate**
appraisal of–**appraise**
appreciable–**many**
apprise–**notify, inform**
approximate–**approach, compare, about**
as–**see p. 60**
as per–**according to**
as related to–**about, for**
ascertain–**discover, find out**
ascertain–**decide, evaluate**
ascribe–**support**
assist–**help**
associate–**join, unite, combine**

Choose a Synonym

assumption that–**assume**
attribute–**assign**
attributable to–**caused by**
authorize–**permit**
avail–**help**
available–**present, on hand, stocked**
basis–**(delete)**
bear–**carry**
beneficial–**helpful**
better–**improve**
but–**see p. 60**
calculate–**estimate, add, subtract**
effect the cancellation of–**cancel**
catalog–**list**
categorical–**positive**
categorize–**classify**
centralize–**group, focus**
character–**type**
characterize–**describe**
cite–**point out, mention, list**
claim for–**claim**
clarification be given to–**clarify**
clarified–**interpreted, explained**
classification of–**classify, group**
cognizant–**aware**
collection of–**collect**
commence–**begin, start**
commonality–**(don't use it)**
communicate–**write, speak, telephone**
comparison with–**compared**
compensate–**pay**
compilation of–**compile, collect, gather**
completion of–**complete**
compliance (with)–**obey, follow, agree**
components–**parts**
compose–**write, make**
comprehend–**understand**
comprise–**include**
computation of–**compute**
concentrate–**focus**
conclude–**finish, end**
concur–**agree**
concurrence–**agreement**
condemnation of–**condemn**
conduct–**direct, lead, do**
confide–**share, tell, entrust**
confirmation of–**confirmed**
conform–**agree (with)**
confront–**stand, meet, face**
conjectural–**guessing**
conjunction (with)–**with**
consequence–**result, effect**
consequently–**then, later**
consider–**look at, examine, think**
consideration be given to–**consider**
consistent with–**like**
consolidate–**merge, combine, join**
consolidation of–**merge, combine**
constitute–**make up, form, include**
construct–**build**
assist with the construction of–**help build**
consumption of–**consume**
contact–**ask, speak with, write to**
containerization of–**crating**
contemplation–**thinking, expecting**
contingency–**prospect, likelihood, chance**
contract–**hire, sign up, agree**
contribute–**provide, give**
conveyance of–**convey**
copying of–**copy**
corrective action–**improve, mend, act**
correlate–**compare**
creditable–**honorable, worthy, deserving**
customary–**usual**
data–**see p. 60**
decentralize–**divide up, break up**
decline–**refuse**
deduction of–**deduct**
deficiency–**lack of**
delegate–**assign**
delegation of–**delegate**
delineate–**list, conclude**
delivery to–**deliver**
demolishment of–**demolish**
demonstrate–**prove, show**
depreciation of–**depreciate**
design–**plan**
designate–**appoint, name**
determination of–**determine, decide, specify, settle**
development of–**help develop**
deviate–**turn aside**
diffuse–**spread out, scatter**
direct–**govern, manage**
disburse–**expend, spend, pay**
disbursement of–**disburse**
discharge–**do (a duty)**
disclose–**show**
disclosure–**show, express, admit**

Choose a Synonym

discussion of–**discuss**
disproportionate–**irregular, unnatural**
disregard–**ignore**
disseminate–**issue, send**
distribution of–**distribute**
document–**support, record**
documentation–**references, support**
drawn (from)–**selected**
effect–**make**
effective immediately–**now**
efficacy–**efficiency, value, use**
either–**see p. 60**
eliminate–**remove, rid**
emergence of–**emerge**
enable–**allow, permit, authorize**
enact–**pass, act**
encounter–**meet**
endeavor–**try**
enforcement (action)–**impose, compel**
engage–**employ, hire**
ensure–**insure, make sure**
entitle–**qualify, permit**
entitlement to–**entitled, right**
enumerate–**count**
equal–**see p. 50**
equate–**make equal, even out**
equivalent–**equal, similar**
establish–**set up, prove, demonstrate**
established (procedures)–**recognized, accepted**
establishment of–**establish**
estimate–**think, guess**
evaluate–**rate, check, test, study**
evaluation–**examination, study, rating, scoring**
event (in the)–**if**
evidence–**files, history, facts**
evidencing–**showing**
examine–**look at**
examine into–**examine, look at**
exception was–**except for**
excess of–**more than, beyond**
exchange–**transfer, hand over**
execute–**accomplish, do**
execution of–**signing**
exemplify–**show**
exert–**use, try, apply**
exhaust–**conclude, end**
exhibit–**show**
expedite–**hasten, rush, speed up**
expend–**spend, pay out**
expenditure analysis–**analyze spending**
expertise–**skill, knowledge**
express–**say**
extent–**length, width, height**
exterminate–**destroy, kill**
facilitate–**help**
facilitating–**making possible, helping**
facility–**(specify the building or structure)**
factor–**reason, cause**
familiarize–**acquaint**
finalize–**finish, end**
finance–**fund, pay**
firm up–**support, prove**
firstly (secondly)–**first, second**
forecast–**predict, estimate**
foregoing–**previous, earlier**
formality–**formal**
formalize–**establish, set**
formulate–**prepare, state, develop**
formulation of–**form**
forward–**send**
function–**operate, work**
functional level–**operating or working level**
functional (program)–**workable, useful**
fundamental–**basic**
furnish–**give**
generate–**produce, cause**
grant–**give, let**
gross (magnitude)–**large, big**
hamper–**impede, hinder**
harvesting of timber–**logging**
have–**see p. 60**
hazardous–**risky**
herewith (returning herewith)–**(delete)**
however–**see p. 60**
illustrate–**explain, show**
impacted–**hit, changed**
impair–**weaken**
implement–**do, carry out, follow**
implementation of–**do, did, done**
improvements in–**improve**
in addition–**also**
inadvertent–**careless, thoughtless**
inadvisable–**unwise**
inasmuch as–**since, because**
incapacitated–**unable**
inception–**start**
incident to–**(delete)**
inclined to–**tend to**

Choose a Synonym

inclusion of–include, cover
incumbent upon–must
incur–bring upon, acquire
incursion–invasion, attack, raid
indemnify–repay
indicate–show, tell, say
information on–inform, tell
inherent in–part of, basic to
initial–first
initiate–begin, start
in lieu of–instead
inordinate–excessive
inordinately–unusually, too
inquire–ask
instances–examples
institute–begin, start, set up
intensify–heighten, strengthen, increase
interim–in the meantime, meanwhile
inventory–count
investigation of–investigate
issuance–distribute, send
issue–send, give
it–see p. 60
judge–decide
justification of–justify, prove
justify–support
knowledgeable–informed
latter–last, final
like–as
limitation–deadline
limitations on–was limited to
limited number–few
liquidate–end, stop, conclude
locality–place
locate–place, put
magnitude–size
maintain–support, keep
maintenance of–maintain
manage–control, guide
manifest–plain, evident
market–sell
material–supplies
maximization of–intensify, enlarge, make useful
meritorious–worthy
methodology–procedure
minimal–small
minimize–reduce, decrease, lessen
misassociation–(don't use)
modify–change
monitor–observe, check, look at
nature (of)–(delete)
nebulous–vague
necessitate–require
negotiate–bargain, discuss
negotiation of–negotiate
neither–see p. 61
nevertheless–however, still, even so, but
nominate–name
nor–see p. 61
normalization of–make normal
normally–usually
not all–see p. 61
notation–note
objective–aim
obligate–compel, bind, duty
observe–see
obtain–get
obviate–prevent
of–see p. 61
off of–see p. 61
only–see p. 61
optimum–best
or–see p. 61
orient–adapt, adjust, inform
other–see p. 61
overcome–succeed, conquer, stop
participate–take part
payments will be made–will pay
per capita–for each individual
perform–do
performance of the maintenance function–maintains
perform–audit, review, do
periodically–sometimes; frequently; weekly, monthly, etc.
pertain–belong, apply
pertaining to–about, on
pertinent (evidence)–(don't use it)
phase (out)–eliminate, get rid of
position–place, locate
possess–have, own
preclude–prevent, hinder, stop
preservation of–preserve
primarily–use with secondarily
prior to–earlier, before
priority–leading, main, first choice
probability–chance
problematical–doubtful
proceed–do, go, continue, try

Choose a Synonym

process—**treat, put together**
procure—**obtain, get**
procurement—**buy, purchase**
productivity—**useful**
proficiency—**skill**
program—**schedule, plan**
project—**forecast, plan ahead**
proved—**always preferred over the archaic word proven**
provide—**furnish, supply, give**
provided by—**supplied, given**
provided that—**if**
providing for—**provided**
that provision be made—**provide for**
proximate—**close, near**
purchase—**buy**
purport—**pretend, try**
pursuant to—**(delete)**
pursue—**follow**
realize—**achieve, get**
recapitulate—**sum up**
recipient—**receiver, addressee**
recognition of—**recognized**
recommended—**we recommend**
recordation—**record**
recorded (status)—**known facts**
redetermination—**consider again**
reduction of—**reduce**
reference to—**about**
refine—**clarify, improve**
reflect—**think, show**
regarding—**of, about**
regimen—**system**
regulate—**control, manage, lead**
regulatory official—**official**
reimburse—**pay**
relating to—**on, about**
relatively—**fairly, somewhat**
relinquish—**give up, abandon**
relocate—**put (or place) elsewhere**
relocation—**move**
remittance of—**send**
render—**submit, leave**
renovate—**renew, do over**
representation of—**represent**
request—**ask**
ultimate—**final**
unavailability—**lack of, none**
uncertainty—**doubt**
uncompromising—**firm**
undertake—**agree to do, try**
undertaking—**attempt, task**
upon—**see p. 62**
utilize—**use**
utilization of—**use**
vacate—**move out**
validate—**confirm**
validating personnel—**(use only as a verb)**
validity—**accuracy, truth**
variation—**change**
verbatim—**word for word, exactly**
verify—**confirm, approve**
via—**on, in, through**
in view of—**because, since**
visualize—**see, imagine**
voluminous—**bulky, big**
warrant—**permit, worth, call for**
where—**see p. 62**
whereas—**since, because**
wherefore—**then, thus**
whether—**see p. 62**
which—**see p. 62**
while—**see p. 62**
wit (to wit)—**to serve as evidence, testify**
with—**see p. 62**
withdrawal (of service)—**stop, curtail**
witness—**see**
yield—**produce, give**

Thirty-One Troublesome Words

Word and rule	*Correct examples*
and—And usually joins two related thoughts (parts of sentences or entire sentences) which are of equal importance. And is preceded by a comma if two long sentences are joined.	We noted several discrepancies and discussed them with the operators. There were three investigations, and each was time consuming.

Word and rule	*Correct examples*
affect–This verb is often confused with the noun effect or the verb effect (to bring about a change). An illness can affect our bodies so that we have a different effect on our friends who do not realize an illness can effect such a change. effect–a result (noun) effect–to accomplish (verb)	The steps the company's president took did not affect the way finances were handled.
also–The problem with also is that it floats too easily. Also is an adverb which should be placed as close to the word it qualifies as the sentence will permit. Rather than start a sentence with also, place it with the verb.	The investigating team also examined the records on file. (Not "Also the investigating team * * *.") The material is useful also as information supplementary to the report.
as–Should not be used to mean because or since. It means "in the same manner." Sometimes it is combined with such to introduce an example. (See like.) Caution: Whenever tempted to use as to, don't.	The figures were drawn as (in the same manner) the instructions required. The first examples, such as these, were very sketchy.
but–This is a short and powerful word. Use it to begin a sentence which you want to emphasize. It stops the reader. But sometimes serves as a conjunction. Like and, it joins two related thoughts when the second is in opposition to the first.	But the results were exasperating. The report was finished on time, but, because specific information was missing, it was not satisfactory.
data–This word means facts, not records. Some grammarians tell us it is plural, but GAO uses it in the singular.	The data was examined for discrepancies.
either–One use is as a correlative (expressing mutual relationships) paired with or. The phrases they govern must be parallel in construction.	Records from the firm can be relied on (not here) to either solve the problem or make the problem clearer.
have–The only time have gives trouble is when it is doubled up: It would have been more realistic to have left out the last two items of information. Stick to one have in each sentence.	It would have been more realistic to leave out the last two items of information.
however–Avoid it as a habitual "starter" because it weakens a sentence. If you use it, try to put it next to the verb, but don't forget to separate it from the other words with a comma.	Losses were, however, much more than expected.
Use however as a sentence "joiner"; it must have a semicolon before it and a comma after.	The chairman was not available for comment; however, he left a typewritten memorandum.
it–To be on the safe side, a writer should confine his use of this little word to a pronoun (stands for a noun). Of course, if the occasion arises, he may write "It is going to be difficult to do." One of these is okay. But when these structures slip by–problem: "It is believed by the officers that it [the firm] is solvent." Two its in a sentence are dangerous.	After the board reviewed the files, it sent notices to all employees. The officers believe the firm is solvent. (Notice that the bad example forces a passive sentence.)

Word and rule	*Correct examples*
neither—This is usually paired with nor. The two phrases which neither and nor correlate must be parallel.	The information received was neither sufficient nor accurate.
nor—Usually paired with neither. This word can also be used alone. Frequently the question arises, "When do you use or, when, or nor?" The answer is that nor must have another negative word to go with it.	The officials were not able to furnish the requested information nor willing to talk with our agent. (Notice that "able" and "willing" go together. There is a not with able; therefore, nor is needed.)
not all—One of the most common errors is splitting these two words. See what happens: "All of the material did not have a bearing on the case." This simply means none of the material did. Of course that's not what is intended. See next column.	Not all the material had a bearing on the case.
of—This little word could be eliminated from every other place it appears with no real loss. An -ing can help. It is also the prime clue that the verb is dilute: "Cancellation of the orders was effected." This of is not needed, nor is this one: "The work involves the copying of numerous errors."	Progress has been made toward (the establishment of) establishing better accounting records. The orders were canceled. The work involves copying numerous records.
off of—Off is sufficient.	
only—Only should be placed as close as possible to the word it qualifies.	The material can (only) be obtained only by a concentrated investigation.
or—See either.	
other—Sometimes omitted where it should be used and used where it should be omitted. When used with similar or related, other is superfluous.	Can't omit: Texas is larger than any other State. (Texas is part of the group of "other" States.) Must omit: These were items produced in Panama or in (not other) nearby countries.
outside of—This combination is one instance where of should be omitted.	Most information was obtained outside the States.
place—A recommendation is not placed in effect; it is put in effect.	
proved—Always preferred over the archaic word proven.	The gathered facts have proved the weakness of the plan.
respect—Best left as is without adding a with and to. With respect to is a very weak way to connect ideas.	
respective—A word to be avoided when used like this: "We examined the respective departments."	
since—Has two meanings (1) as a measure of time (a postdate, i.e., up to now) and (2) as a word for because. In the first meaning, it is used with has been or have not but NEVER with a single, past-tense verb. In the second meaning, since can be substituted anytime for because—simply for variety. It's better than as.	Since the date of this order, the office has been closed.

Word and rule	*Correct examples*
that–Aside from a, an, the, the word that is probably the most frequently used word–overused. According to standard use, verbs of believing, feeling, saying, and thinking, are followed by that. The word that should be omitted when there is no danger of confusing the reader.	We believe that all the information in this report is accurate.
upon–Upon usually can be left out in favor of the little word on. If idiomatic (arbitrary) use suggests that upon is better than on, it is acceptable. Some writers have the habit of starting sentences with upon phrases. (Upon completion of our survey. . .) This weakens the sentence by pushing the true subject out of its proper place for an abstract word (noun) that should be the action word.	We answered upon receipt. After we completed the survey, we submitted our report to the director.
where–Indicates place; when indicates time. The two words cannot be interchanged.	
whether–"Should or not be added?" is the frequent question. For emphasis, or not can be added, but whether is sufficient.	
which–Probably the most misused word of all. If writers would remember that which is a pronoun and thus requires a referent (antecedent), problems such as this would not occur. "The company took an inventory during the year which disclosed the discrepancy." "The company could save hundreds of dollars in expenses which would result in the first profit in 5 years." (Two separate thoughts can't be joined by which.)	During the year the company took an inventory which . . . The company could save hundreds of dollars in expenses. The savings would net the first profit in 5 years.
while–Is overworked as a conjunction. Its first meaning is its time sense, so it should be used sparingly to replace although, because, since, and and.	
with–Another of the frequently misused words, usually substituted for and and but. Or it is just superfluous. Use it as a preposition (traveled with a group) but not as a conjunction. (Purchases which should have been charged to assets were charged to expenses, with only a daily journal to record the transactions.) Many accounts were delinquent, with no efforts made to collect them.	Purchases which should have been charged to assets were charged to expenses, and only a daily journal was used to record the transactions. Many accounts were delinquent, but no efforts were made to collect them.

TAB IV

Titles

We expect captions and subheadings to help the reader follow the organization of a report. How about the title? What can we reasonably expect of it?

A title should announce the topic but not exhaust it. Every word should work. A title can also help catch the interest of an "almost" reader who goes on because the title "invites" him.

Here are some contrasts. On the left are titles from past reports, on the right are alternatives.

Original	*Alternative*
Coordinated Consideration Needed of Buy-National Procurement Program Policies.	**Coordinating Buy-National Procurement Policies.**
Improved Administration Needed in New Jersey for the Federal Program of Aid to Educationally Deprived Children.	**Improving Administration in New Jersey's Federal Program for Educating Deprived Children.**
Further Action by Veterans Administration Could Reduce Administrative Costs and Improve Service to Veterans Receiving Educational Benefits.	**Better Use of Computers for Cheaper and Better Service to Veterans Getting Educational Benefits.**
Examination into the Effectiveness of the Construction Grant Program for Abating, Controlling, and Preventing Water Pollution.	**Effectiveness of the Construction Grant Program in Combating Water Pollution; or How Effective Is the * * *.**
Survey of Progress Toward Constructing New Teaching Hospital on Howard University Campus.	**Progress in Constructing Teaching Hospital at Howard University.**
Review of Agricultural Research Service Program for Screwworm Eradication.	**Screwworm Eradication Program.**
Benefits Could be Realized through Reuse of Designs for Public Housing Projects.	**Benefits of Reusing Designs for Public Housing.**
Too Many Crew Members Assigned Too Soon to Ships Under Construction. (A well stated title but it can be improved.)	**Too Many Men Assigned Too Soon to Ships Under Construction.**

APPENDIX I

Partial Draft Digest--Before Revision

COMPTROLLER GENERAL'S REPORT TO THE CONGRESS

REVIEW OF PROGRESS IN MEETING THE OBJECTIVE OF THE INDIAN HOUSING PROGRAM B-

DIGEST

WHY THE REVIEW WAS MADE

The objective of the Indian Housing Program is to eliminate substandard Indian housing in the 1970's in accordance with the joint plans of the Bureau of Indian Affairs, Department of the Interior (Bureau), the Department of Housing and Urban Development (HUD), and the Indian Health Service, Department of Health, Education, and Welfare. These agencies are striving to meet the goal primarily by construction of rental and homeownership housing financed by HUD through local housing authorities and by Bureau financed home construction and renovation. The Indian health service is providing water and waste removal facilities for new and renovated housing.

During fiscal years 1967 through 1970, the cost of the HUD and Bureau housing provided has been about $108 million and has resulted in the construction of about 8,000 new housing units and the renovation of about 7,000 units. The General Accounting Office (GAO) made this review to determine the progress being made in eliminating substandard Indian housing and to identify areas needing improvement.

FINDINGS AND CONCLUSIONS

Based on our observations, we believe that Indian families in the new or renovated housing have generally improved their living conditions. Analysis of program accomplishments--in terms of reducing the number of families residing in substandard homes--shows, however, that the progress has been limited. For example, in June 1968, it was estimated that about 68,300 Indian families were living in substandard housing conditions while on June 30, 1970, after the construction of about 4,800 houses and the renovation of 5,700 houses an estimated 63,000 families were still living in substandard conditions. According to the Bureau and HUD, reluctance of some tribes to obtain federal housing assistance and delays in obtaining financing from HUD have slowed the progress of the housing program. GAO found various other problems that are either impeding the progress or make it difficult to evaluate the true progress being made to eliminate

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substandard housing; the magnitude and dynamics of Indian housing needs have not been adequately identified; rental delinquencies on existing housing have delayed construction of future housing; recently provided houses have basic design and construction defects; and living conditions in new or renovated houses are deteriorating because of poor maintenance practices. GAO believes that, based on the reported accomplishments during the last four years, the housing program is barely treading water in meeting the needs of the American Indian and that the elimination of substandard Indian housing in the 1970's will not be achieved unless the program is substantially accelerated. Within adequate housing, thousands of Indian families will continue to live under severe hardship conditions that may lead directly or indirectly to early deaths, as well as lifelong physical and mental disabilities.

GAO found that the housing needs of American Indians have not been accurately and completely identified because (1) workable guidelines were not established to categorize existing housing as standard or substandard and to distinguish units needing renovation from units needing to be replaced, (2) periodic physical inventories of housing conditions and needs have not been made and (3) family migration, adjacent off-reservation Indian population, housing deterioration and family size and income have not been considered in determining and planning to meet the long-term needs. As a result, we believe that the program is being conducted without much of the data necessary to plan and direct a successful program. For example, without workable guidelines 375 houses at the Rosebud Reservation were misclassified as standard when they were actually substandard due to such factors as inadequate heating systems and hot water heaters. As a result of our suggestions, the Bureau in May 1970 issued new guidelines for categorizing existing housing. GAO believes that these guidelines, if adequately implemented, will assist in better identifying housing conditions.

Many housing projects have serious rental delinquencies. In several cases, HUD has delayed or threatened to delay the approval of future projects until rental collections are improved. For example, at the Navajo Reservation, HUD withheld the approval of 1165 new housing units from April 1969 to July 1970 because the existing housing projects were experiencing rental delinquencies totaling about $37,400. GAO recognizes that no simple solution exists to rental collection problems, but believes that additional efforts should be made by HUD and the Bureau to assist the housing authorities in resolving the problem of rental delinquencies.

GAO found that, in terms of construction time and volume of homes built, the Mutual Help Program has not been as successful as other HUD assisted programs. GAO believes that this program, which has been plagued by lengthy construction periods, should be deemphasized. In the 40 Mutual Help Projects reviewed, it has taken an average of 19 months to complete them, normally in small increments of 10 to 20 units, when projects under other HUD programs have taken an average of 10 months to construct in much larger increments. Lengthy construction periods for Mutual Help housing also have resulted in additional costs for construction supervision and for replacing building materials damaged by exposure to the elements or lost due to theft or vandalism. For example, a Mutual Help project at the Gila River Reservation incurred additional costs of $34,000 for supervision beyond one year. At the Rosebud Reservation, nearly all of the materials for one house had been stolen over a two-year period.

GAO found that some recently provided houses had serious defects due to either inadequate design or faulty or incomplete construction and as a result Indian families have continued to live in substandard conditions. For example, a 50-unit low-rent project on the Blackfeet Reservation, completed in 1966, needs to be renovated to correct design and construction defects. A HUD report describing this project in March 1969 pointed out that ice accumulated 1 to 2 inches thick in the corners of the inside walls. One tenant described how she could watch the sunset through the cracks in the wall when it was 40

degrees below zero. After spending $58,000, it is estimated that an additional $229,000 will be required to repair the houses. At the Pine Ridge Reservation we observed several houses where the basement walls were either cracked or bowed. Housing authority and Bureau officials advised us that these houses may have to be condemned as unsafe for continued occupancy. About $91,000 will be required to correct this problem in about 50 units. At the Rosebud Reservation 59 HUD financed houses do not have water and sanitation facilities and these facilities will not be available until sometime in 1971.

Once the new or renovated houses have improved the family living conditions there is little or no activity on the part of the housing authority, HUD, or the Bureau to identify and provide assistance to those families having problems in adjusting to their new living environment. As a result, many houses are deteriorating and the planned safe, sanitary and decent living environment the houses were designed to provide is being lost. GAO, accompanied by housing authority or Bureau representatives, inspected 232 new and renovated housing units using a checklist developed from HUD maintenance and safety standards. The inspections * * *

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APPENDIX II

Partial Draft Digest–After Revision

COMPTROLLER GENERAL'S REPORT TO THE CONGRESS

REVIEW OF PROGRESS IN MEETING THE OBJECTIVE OF THE INDIAN HOUSING PROGRAM

DIGEST

WHY THE REVIEW WAS MADE

The Indian Housing Program, with a goal of eliminating substandard Indian Housing during the 1970s is run jointly by three agencies. The Bureau of Indian Affairs, Department of the Interior, and the Department of Housing and Urban Development (HUD) finance home construction and renovation, and the Indian Health Service provides water and sewerage.

Between 1966 and 1970, HUD and the Bureau built or renovated 15,000 houses for Indians for $108 million. GAO reviewed the program to find out whether substandard housing was being eliminated, and if not, what changes should be made.

FINDINGS AND CONCLUSIONS

The program is not meeting the Indians' housing needs, and unless the program is accelerated, it will not meet its goal. Most families in new and renovated housing are living better, but the program has not reduced the number of families in substandard housing. Despite the construction of 11,000 houses between 1968 and 1970, 93 percent of the families in substandard houses in 1968 were still there in 1970.

What seems to be the delay? HUD and the Bureau point to HUD's financing delays and some tribes' reluctance to ask for Federal help. GAO found four other problems.

1. The program was ill planned. No workable guidelines had been set up to categorize substandard housing or to distinguish units needing replacement from those needing renovation; housing needs and conditions had not been periodically inventoried, and some factors, such as family size, had not been considered. In May 1970 the Bureau followed our suggestion of issuing new guidelines which, if followed, should clear up the question of what is substandard housing.

2. Late rent payments in completed projects had delayed approvals of new projects. For example, HUD held up 1,165 unit projects at one reservation because the completed projects were $37,400 behind in rent payments.

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3. The Mutual Help Program needs help. Due to additional supervision and to lost, stolen, and damaged material, HUD's houses have taken longer to build and have been more expensive than houses it built under its other programs. For example, one project, because of its slowness, cost $34,000 additional for supervision. At another project nearly all the materials for one house were stolen over a 2-year period.

4. Faulty design and construction of HUD- and Bureau-financed projects had left some families in substandard housing. At one reservation 50 units, completed in 1966 for $58,000, had cracks in the wall and collected 1 to 2 inches of ice inside. Unfortunately the temperature on this reservation drops to 40° below zero. An estimated $229,000 will be needed to repair the units. At another reservation about 50 houses with bowed or cracked foundations and walls may have to be evacuated and $90,000 may have to be spent to fix them.

5. Because of poor maintenance of new and renovated housing by some Indian families the houses were becoming unsafe and unsanitary. The Bureau and HUD have done little to identify and help these families.

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